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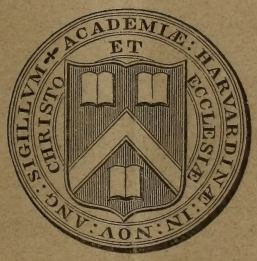

HARVARD COLLEGE.

TREASURER'S STATEMENT.

1862.

UNIVERSITY OF ILLINOIS
JUL 17 1961
LIBRARY

TREASURER'S STATEMENT.

according to the directions of the testator. In May last, two stores, originally a part of this estate, were entirely, and another partially, destroyed by fire. The loss on all, beyond the insurance recovered, will be a little over $ 1,000, and will be charged to the before-named Insurance and Guaranty Fund, — showing the wise policy of having such an account.

The late Winthrop Ward, of Newton, Massachusetts, bequeathed two thousand dollars in trust for the Divinity School, which has already been received from his executors.

Five hundred dollars have been given by "a member of the Class of 1817," in aid of the fund for the Scholarship heretofore established for that Class.

A portrait by Ames, valuable as a work of art, and interesting as a memorial of the late President Felton, has been presented to the College by several of his friends, and placed in Harvard Hall.

A valuable donation of minerals, from Rev. A. G. Frazier, of Bombay, received too late for notice in the last Treasurer's Report, but appropriately acknowledged in that of the President, is placed in the care of Professor Cooke.

No further action has been had by the Supreme Judicial Court in reference to the separation of the Divinity School from the College.

The fund for the support of the Massachusetts Professorship of Natural History has been somewhat further reduced since the last report upon the subject. It has been voted, however, by the Corporation, that no further encroachment upon its principal shall, under

any circumstances, be allowed; and measures are now being taken by the friends of this branch of education, which it is hoped will be successful, for its permanent relief.

The Observatory is still conducted, with great credit to itself and the University, under much embarrassment from the want of funds to meet its incidental expenses and repairs. The necessary acknowledgment alone of valuable donations from its more highly endowed rivals, and the diffusion of its most interesting and valuable publications, demand of the friends of science and of our country at large, that means should be provided more adequate to the support of an institution so creditable, not only to the University, but to the United States.

The liberality of friends, and a due appreciation of the value of property now in our charge, begin to demand earnestly that some provision be made for the proper care and disposal of books in the Library, — as its shelves are already crowded, and little if any additional room suitable to the purpose can be made within the walls of Gore Hall.

Respectfully submitted by

Your obedient servant,

NATHANIEL SILSBEE,

Treasurer.

December 3d, 1862.

No. I.

GENERAL STATEMENT OF RECEIPTS AND HARVARD COLLEGE, FOR THE

Income.

Interest received on Notes and Mortgages,	$ 23,468.11	
Jona. Phillips's Donation (mortgage),	600.00	
Baring Brothers & Co., and gain in account,	124.88	
New York Central Railroad Bonds,	660.00	
Philadelphia and Reading Railroad Bonds,	120.00	
Trustees of Count Rumford, Paris,	572.98	
Edward Hopkins's Donation,	126.67	
Gray Fund for Collection of Engravings,	900.00	
		$ 26,572.64
Dividends on Stock.		
Boston Bank,	894.00	
Merchants' "	275.00	
Fitchburg "	144.00	
New England "	210.00	
Charles River "	390.00	
Massachusetts "	192.00	
Harvard "	300.00	
Merrimack Manufacturing Co.,	1,190.00	
Cocheco " "	1,000.00	
Lawrence Mills " "	2,750.00	
Boston " "	600.00	
Great Falls " "	198.00	
Stark " "	1,900.00	
Amoskeag " "	1,200.00	
Appleton " "	550.00	
Hamilton " "	550.00	
Massachusetts " "	630.00	
Suffolk " "	960.00	
Manchester " "	270.00	
Pacific " "	3,280.00	
Tremont " "	550.00	
Pittsfield and North Adams Railroad,	300.00	
		18,333.00
Appleton Chapel Fund, Rent of Pews,		861.47
Annuities. — John Glover's,		16.67
" William Pennoyer's,		309.28
Gymnasium. — Income from Students,		1,370.00
Rents. — Houses and Lands, in Boston and Cambridge,		38,381.21
George P. Bond, Observer,		195.20
Term Bills, charged Undergraduates for Instruction,	$ 22,382.51	
Rent and Care of Rooms, and Lecture-Room,	7,511.00	
Advanced Standing,	447.50	
		30,341.01
Fuel. — Amount charged Students in Term Bills,	5,047.99	
Text-Books. — Amount charged Students in Term Bills,	5,568.01	
Gas. — Amount charged Students in Term Bills,	2,137.89	
		12,753.89
Amount carried forward,		$ 129,134.37

No. I.

DISBURSEMENTS BY THE TREASURER OF YEAR ENDING AUGUST 31, 1862.

Expenses.

Paid to Account of		
Salaries and Grants in the Academic Department, . .		$ 44,650.00
W. T. Richardson, Fuel, charged in Term Bills,	$ 5,047.99	
Sever & Francis, Text-Books, " " .	5,568.01	
Cambridge Gas Co., Gas, " " . .	2,137.89	
		12,753.89
Beneficiary Fund paid to Undergraduates, .	1,035.00	
Scholarships, viz.: —		
Saltonstall " " . . .	180.00	
Pennoyer " " . .	150.00	
Alford " " . . .	25.00	
Abbot " " . .	50.00	
Class of 1814 " " . . .	114.00	
Shattuck " " . .	600.00	
Walcott " " . . .	100.00	
Bowditch " " . .	4,000.00	
Townsend " " . . .	625.00	
Edward Hopkins's Donation, for "Deturs," . .	142.12	
James Bowdoin's Legacy, for Prizes . . .	260.00	
W. N. Boylston's Donation, Prizes for Elocution,	60.00	
John C. Gray's Donation for Mathematical Prizes, .	250.00	
		7,591.12
Library.		
For Salaries, Repairs, Binding, &c., as per Table III.,	7,055.77	
From Thomas Hollis's Fund for Books, . .	41.28	
" S. Shapleigh's Legacy " . .	1,465.97	
" H. A. Haven's " " . . .	132.29	
" S. Salisbury's Donation, " . .	11.26	
" Wm. Gray's " " . . .	4,937.48	
" T. W. Ward's Legacy " . .	250.59	
		13,894.64
Professorship of Natural History, for Labor, Botanic Garden,		1,244.16
Theological Institution,		
For Salaries, Repairs, Fuel, &c., . . .	8,047.90	
" Clapp, Pomeroy, and Andrews Donations,	16.24	
" Jackson Foundation and Fund, . . .	200.00	
		8,264.14
Law School.		
For Salaries, Prizes, Current Expenses, &c., as per Table IV.,		13,973.31
Lawrence Scientific School.		
For Expenses of Professorship of Chemistry, .	1,873.72	
" Salary of Professor Eliot, . . .	1,200.00	
" Count Rumford's Legacy, for Salaries, &c.,	2,400.00	
" Salary of Prof. Eustis, and Current Expenses of Prof. of Engineering; as per Table IV.	2,154.52	
" Prof. Eustis, from earnings of his Department,	1,415.48	
" Salary of Professor Agassiz, (in part,) .	2,000.00	
" Professor J. Wyman, for Instruction, . .	325.00	
		11,368.72
" Expenditure of Income for Zoölogical Museum, . .		3,000.00
" " " Collection of Engravings, .		. 400.00
Amount carried forward, . . .		$ 117,139.98

No. I.

Amount brought forward,		$ 129,134.37
Library. — Amount charged in Term Bills, to Undergraduates, Resident Graduates, Divinity and Law Students,		3,675.00
Theological Institution. — Amount charged Students for Instruction and Rent of Rooms,		3,010.95
Law School. — Amount charged Students for Instruction,		7,780.00
Lawrence Scientific School,		
Amount charged Students for Instruction and Supplies in Professor Eliot's Department,	3,580.39	
Amount charged Students for Instruction in Professor Eustis's Department,	2,070.00	
Amount charged Students for Instruction in Professor Wyman's Department,	325.00	
Income of Gray Fund for Zoölogical Museum,	3,000.00	
		8,975.39

RECEIPTS EXCLUSIVE OF INCOME.

Treasurer received for Mortgages paid off,		35,826.01
Boston Bank, received for 57 shares sold,		3,314.00
Library, received Wm. Gray's Donation,		5,000.00
Notes Payable, amount borrowed,		30,000.00
State Bank, received for 75 shares sold,		4,361.25
Scholarship of the Class of 1817,		500.00
N. I. Bowditch's Donation for Scholarships,		4,000.00
A. & A. Lawrence & Co., received from them,		25,000.00
Winthrop Ward's Legacy,		2,000.00
Professor H. L. Eustis, due him,		665.48
Suspense Account,		1,187.71
Amos A. Lawrence, received from him,		7,000.00
Jackson Medical Fund,		3,278.71
Balances, Sept. 1, 1861 : —		
In City Bank,	4,032.86	
" hands of Wm. G. Stearns, Steward,	13,804.43	
" " Baring Brothers & Co.,	3,277.48	
		21,114.77
		$ 295,823.64

(Continued.)

Amount brought forward,		$ 117,139.98
Observatory.		
From Edward B. Phillips's Legacy, for Salaries of Director and Assistant Observer, and for Books and Instruments,		5,000.00
George P. Bond (Observer),		317.33
Miscellaneous.		
Appleton Chapel Income Account,	658.12	
Gymnasium " "	1,402.64	
Thomas Lee's Donation,	198.00	
President's House, Cambridge,	229.91	
Mary Osgood's Legacy,	360.00	
		2,848.67
Hersey Professorship of Theory and Practice of Physic, for Salary of Dr. Shattuck,		333.33
W. N. Boylston's Donation for Medical Prizes,		72.96
Jackson Medical Fund,		509.12
Warren Fund for Anatomical Museum,		133.25
Geo. C. Shattuck, Bequest for Professor of Anatomy,		700.00
Gore Annuitants, Amount paid,		1,500.00
Bussey Annuitants and Interest, Amount paid		10,505.77
Daniel Williams's Legacy, paid for Minister and Teacher of Herring Pond and Marshpee Indians,		633.33
General Expenses, less by $ 5.70 for Sarah Winslow's Donation, and amount received for Diplomas,		8,959.17
Sarah Winslow's Donation paid for Minister and Schoolmaster of Tyngsborough, and Commissions,		227.92
Expenses of College Buildings, including Repairs, Gas Fixtures, Fuel and Gas for Lecture-Rooms and Chapel, Superintendent's Salary, care of Rooms and of College Grounds, &c., deducting Special Repairs charged to Individuals, and for Grass sold,		4,549.67
Houses and Lands.		
For Real Estate, in Boston and Cambridge,	$ 52,155.91	
" Taxes in Cambridge,	1,340.64	
		53,496.55

Investments and Payments of Liabilities.

Treasurer, Investments in Notes and Mortgages,	$ 12,446.00	
Insurance and Guaranty Fund,	130.83	
Notes Payable,	30,000.00	
Amos A. Lawrence, paid him,	10,000.00	
Professor H. L. Eustis,	290.39	
Bussey Trustees,	3,151.05	
Military Fund,	58.00	
		56,076.27
Balances Sept. 1, 1862: —		
In City Bank,	18,369.50	
" hands of Wm. G. Stearns, Steward,	10,896.57	
" " Baring Brothers & Co.,	3,554.25	
		32,820.32
		$ 295,823.64

No. II.

ACADEMIC

General

Expenses.

Salaries for the Year, viz.: —			
President Felton,		$ 1,500.00	
Professor Peabody,		2,500.00	
"	Agassiz (portion of salary from this department),	500.00	
"	B. Peirce,	2,400.00	
"	Gray,	2,000.00	
"	Bowen,	2,400.00	
"	Lovering,	2,400.00	
"	Torrey,	2,400.00	
"	Wyman,	900.00	
"	Sophocles,	1,800.00	
"	Lowell,	2,400.00	
"	Child,	2,400.00	
"	Lane,	2,400.00	
"	Cooke,	2,400.00	
"	Goodwin,	1,800.00	
"	J. M. Peirce,	1,200.00	
Tutors.	Jennison,	800.00	
"	Gurney,	800.00	
"	Abbot,	400.00	
"	Lincoln,	800.00	
"	Noble,	800.00	
"	Bates,	800.00	
Instructors.	Krauss,	640.00	
"	Bocher,	500.00	
"	Homer,	250.00	
"	Paine,	250.00	
Proctors.	Alden,	100.00	
"	Bartlett,	25.00	
"	Willard,	100.00	
"	Hartwell,	75.00	
"	Swan,	75.00	
"	Stickney,	100.00	
"	French,	100.00	
"	Clapp,	50.00	
"	Patten,	25.00	
Regent, Mr. Lovering,		500.00	
Registrar, Mr. Bowen,		200.00	
Treasurers, Mr. Lawrence, $750; Mr. Silsbee, $750,		1,500.00	
Steward, Mr. Stearns,		1,400.00	
Sec. of Overseers, Dr. Shurtleff,		60.00	
For keeping Treasurer's Books and copying Records of the Corporation,		1,500.00	
Grant to President Felton,		750.00	
"	Professor Eliot,	300.00	
"	Messrs. Noble and Bates,	350.00	
			$44,650.00
Paid to Account of Expenses, General,		6,355.03	
	Amounts carried forward,	$ 6,355.03	$44,650.00

No. II.

DEPARTMENT.

Statement.

Income.

Interest on Notes on Mortgages,	$ 23,468.11
" from Baring Brothers & Co., and gain on Exchange,	124.88
" on Philadelphia and Reading and New York Central Railroad Bonds,	780.00
" on Jonathan Phillips's Donation,	600.00
" " E. Hopkins's Donation,	131.11
" " Trustees of Count Rumford's Legacy,	574.68
" " Law School Account,	261.27
Dividends on Stocks,	18,333.00
Annuities,	325.95
Rents of Houses and Lands in Boston and Cambridge,	38,381.21
Term Bills,	30,341.01
	$ 113,321.22
Received from Trustees of N. I. Bowditch,	4,000.00
	$ 117,321.22

Less by credited to the following Accounts, viz.: —

In the Academic Department.		
Beneficiary Fund to Undergraduates,	$ 1,035.00	
" " Senior Undergraduates,	60.00	
John Glover's Annuity,	16.67	
Scholarships, viz.: —		
Saltonstall	189.75	
Pennoyer	309.28	
Alford	27.50	
Abbot	101.55	
Class of 1814	117.60	
Kirkland, of 1815	184.94	
Class of 1817	101.15	
" 1835	86.91	
Shattuck	1,000.00	
Walcott	132.92	
Townsend	1,016.67	
President's	4,000.00	
E. Hopkins's Donation,	131.11	
Count Rumford's Legacy,	2,527.57	
T. Lee's Donation for Prof. Wyman's Salary,	198.00	
Bowdoin Legacy for Prize Dissertations,	297.48	
Boylston Prizes for Elocution,	143.95	
Dudley Legacy for Dudleian Lectures,	27.01	
Hollis Professorship of Divinity,	457.87	
Professorship of Natural History,	590.35	
In the Library.		
Thomas Hollis's Legacy,	127.87	
Samuel Shapleigh's "	247.33	
Horace A. Haven's "	118.69	
Thomas W. Ward's "	257.78	
Stephen Salisbury's "	237.40	
U. A. Boyden's Donation,	2.37	
Amounts carried forward,	$13,744.72	$117,321.22

UNIVERSITY OF
ILLINOIS LIBRARY

No. II.

Amounts brought forward, ...	$ 6,355.03	$ 44,650.00
Expenses, President's Department, . . .	43.09	
Treasurer's Department, ...	66.77	
Steward's " . . .	130.42	
Professor Bond's Department, . .	200.00	
" Lovering's " . . .	400.00	
" Cooke's " . . .	400.00	
" Horsford's " . . .	251.80	
Committees of Examination, . . .	326.45	
Overseers, ...	505.61	
Services of Undergraduates, . . .	480.00	
		9,159.17
College buildings (balance), ...		4,549.67
Library, in addition to amount charged to Students, ...		2,767.78
		$ 61,126.62

(Continued.)

Amounts brought forward,	$13,744.72	$117,321.22
Subscriptions for Library,	313.35	
N. I. Bowditch's Legacy,	101.66	
In the Theological School.		
Theological Fund,	1,224.44	
Jackson Foundation and Fund,	867.60	
Clapp, Pomeroy, and Andrews Fund,	204.00	
Parkman Professorship,	762.66	
Hancock "	786.12	
Dexter Lectureship,	465.73	
Henry Lienow's Legacy,	437.36	
Nancy Kendall's "	100.00	
Abraham W. Fuller's Legacy	50.00	
Lewis Gould's "	43.40	
John Foster's "	151.02	
Mary P. Townsend's "	254.17	
Winthrop Ward's "	13.89	
Bussey Income Fund,	2,500.83	
In the Law School.		
Isaac Royall's Legacy,	397.18	
Nathan Dane's Donation,	750.00	
Bussey Income Fund,	2,500.82	
In the Lawrence Scientific School.		
Abbott Lawrence's Bequest,	2,500.00	
In the Medical School.		
Hersey Professorship of Theory and Practice of Physic,	333.33	
Boylston's Donation for Medical Prizes,	148.30	
" " Books,	30.32	
G. C. Shattuck's Donation for Dr. Jackson's Salary,	700.00	
Warren Fund for Anatomical Museum,	261.15	
Jackson Medical Fund,	596.50	
In the Department of the Observatory.		
Sears Fund,	495.57	
Edward B. Phillips's Legacy,	5,000.00	
Miscellaneous.		
Daniel Williams's Legacy,	650.00	
Sarah Winslow's Donation,	227.92	
Christopher Gore's Legacy (Annuity Fund),	1,500.00	
Peter C. Brooks's Donation,	219.05	
Mary Osgood's Legacy,	360.00	
Jonathan Phillips's "	1,017.36	
Insurance and Guaranty Fund,	5,519.17	
Bussey Annuitants and Interest,	10,505.77	
Bussey Institution Income Fund,	5,001.64	
		60,735.03
Leaving Amount of Income during the year, applicable to Salaries and other purposes of the College,		$ 56,586.19
Amount of Expenses over Income,		4,540.43
		$ 61,126.62

No. II.

PARTICULAR

Dr. *Exhibitions.*

For Amount of "Exhibition" money appropriated and paid to		
Seniors,	$ 300.00	
Juniors,	275.00	
Sophomores,	250.00	
Freshmen,	210.00	
		$ 1,035.00
Balance, August 31, 1862,		20,826.84
		$ 21,861.84

Dr. *Seniors'*

For Exhibitions,	$ 60.00
Balance, August 31, 1862,	1,200.00
	$ 1,260.00

Dr. *Saltonstall*

Bequests of Dorothy Saltonstall, Mary

For paid Beneficiaries, Income,	$ 180.00
Balance, August 31, 1862,	3,804.40
	$ 3,984.40

Dr. *Pennoyer*

Annuity of

For paid Beneficiaries, 1861,	$ 150.00
Balance, August 31, 1862,	5,030.56
	$ 5,180.56

Dr. *Alford*

Bequest of

For paid Beneficiary,	$ 25.00
Balance, August 31, 1862,	552.07
	$ 577.07

(Continued.)

ACCOUNTS.

Exhibitions. Cr

By Balance due this Account August 31, 1861,		$ 20,700.17
One year's Income from Senior Exhibitions,	$ 60.00	
" " " John Glover's Annuity,	16.67	
Ward's Island,	50.00	
		126.67
Interest to August 1, 1862,		1,035.00
		$ 21,861.84

Exhibitions. Cr.

By Balance, August 31, 1861,	$ 1,200.00
Interest to August 31, 1862,	60.00
	$ 1,260.00

Scholarships. Cr.

Saltonstall, and Leverett Saltonstall.

By Balance, August 31, 1861,	Principal,	$ 3,330.00
	Increase,	464.65
Interest to August 31, 1862,		189.75
		$ 3,984.40

Scholarships. Cr.

W. Pennoyer.

By Balance, August 31, 1861,	Annuity,	$ 4,444.44
	Increase,	426.84
Interest to August 31, 1862,		309.28
		$ 5,180.56

Scholarship. Cr.

Joanna Alford.

By Balance, August 31, 1861,	$ 549.57
Interest to August 31, 1862,	27.50
	$ 577.07

No. II.

Dr. *Abbot*

For paid Beneficiary,	$ 50.00
Balance due this Account, August 31, 1862, Principal and Income,	2,082.60
	$ 2,132.60

Dr. *Scholarship of the Class*

For paid Beneficiaries one year's Income,	$ 114.00
Balance, August 31, 1862,	2,355.68
	$ 2,469.68

Dr. *Kirkland Scholarship*

For Balance, August 31, 1862,	Principal,	$ 2,303.46
	Income,	1,580.30
		$ 3,883.76

Dr. *Scholarship of the Class*

For Balance, August 31, 1862,	Principal,	$ 1,515.00
	Income,	650.01
		$ 2,165.01

Dr. *Scholarship of the Class*

For Balance, August 31, 1862,	Principal,	$ 1,165.00
	Income,	660.15
		$ 1,825.15

(Continued.)

Scholarship.

		Cr.
By Balance, August 31, 1861,	Principal,	$ 1,635.00
	Income,	396.05
Interest to August 31, 1862,		101.55
		$ 2,132.60

of 1814.

	Cr.
By Amount received of Members of the Class,	$ 2,300.00
Income,	52.08
Interest to August 31, 1862,	117.60
	$ 2,469.68

of the Class of 1815.

		Cr.
By Balance, August 31, 1861,	Principal,	$ 2,303.46
	Income,	1,395.36
Interest to August 31, 1862,		184.94
		$ 3,883.76

of 1817.

		Cr.
By Balance, August 31, 1861,	Principal,	$ 1,015.00
	Income,	548.86
Received from a Member of the Class,		500.00
Interest to August 31, 1862,		101.15
		$ 2,165.01

of 1835.

	Cr.
By Balance, August 31, 1861, Principal and Interest,	$ 1,738.24
Interest to August 31, 1862,	86.91
	$ 1,825.15

No. II.

Dr. *George C. Shattuck's*

For paid Income to Beneficiaries,	$ 600.00
Balance, August 31, 1862,	11,711.00
	$ 12,311.00

Dr. *Walcott Fund*

For paid Beneficiaries one year's Income,	$ 100.00
Balance, August 31, 1862,	2,691.30
	$ 2,791.30

Dr. *Thayer*

For paid Beneficiaries, through Steward, one year's Income,	$ 3,000.00

Dr. *President's*

For paid Beneficiaries one year's Income,	$ 4,000.00
Balance, August 31, 1862,	3,500.00
	$ 7,500.00

Dr. *Mary P. Townsend's*

Income for the benefit

For paid Beneficiaries,	$ 625.00
Balance, August 31, 1862,	20,725.01
	$ 21,350.01

(Continued.)

Bequest, for Scholarships. Cr.

By Balance, August 31, 1862,	Principal,	$ 10,000.00
	Income,	1,311.00
Dividend on Cocheco Stock,		1,000.00
		$ 12,311.00

for Scholarships. Cr.

By Amount received, being two Philadelphia and Reading Railroad Bonds of $1,000 each,	$ 2,000.00
Interest to August 31, 1862,	791.30
	$ 2,791.30

*Scholarships.** Cr.

By received at Steward's Office, from Trustees of John E. Thayer,	$ 3,000.00

Scholarships. Cr.

By received from Trustees of Nathaniel I. Bowditch,	$ 4,000.00
Balance, August 31, 1861,	3,500.00
	$ 7,500.00

Devise for Scholarships. Cr.

of "Indigent Scholars."

By received May, 1861,	$ 20,000.00
Interest to August 31, 1862,	1,350.01
	$ 21,350.01

* The income of the Thayer Scholarships does not appear on the Treasurer's books, as it is paid by the Trustees, through the Steward's Office, directly to the Beneficiaries.

No. II.

Dr. *Edward Hopkins's*

For paid Books for "Deturs,"	$ 142.12
Balance, August 31, 1862,	144.14
	$ 286.26

Dr. *James Bowdoin's*

For paid Prizes,		$ 260.00
Balance, August 31, 1862,	Principal,	2,500.00
	Income,	3,529.98
		$ 6,289.98

Dr. *Ward N. Boylston's*

For paid Prizes,		$ 60.00
Balance, August 31, 1862,	Principal,	2,000.00
	Income,	963.06
		$ 3,023.06

Dr. *Hollis Professorship*

For Balance, August 31, 1862,	Principal,	$ 3,998.90
	Income,	5,616.42
		$ 9,615.32

Dr. *Hersey Professorship of*

Composed of the Donations of Ezekiel Hersey, Sarah Derby,

For paid Dr. Shattuck,	$ 333.33
Balance of Income paid Professor Wyman for Salary,	494.28
Balance, August 31, 1862,	16,677.13
	$ 17,504.74

(Continued.)

Donation for "Deturs." Cr.

By Balance, August 31, 1861,	$ 159.59
Received from Treasurer of Hopkins Donation,	126.67
	$ 286.26

Legacy. Cr.

By Balance, August 31, 1861,	Principal,	$ 2,500.00
	Income,	3,492.50
Interest to August 31, 1862,		297.48
		$ 6,289.98

Prizes for Elocution. Cr.

By Balance, August 31, 1861,	Principal,	$ 2,000.00
	Income,	879.11
Interest to August 31, 1862,		143.95
		$ 3,023.06

of Divinity. Cr.

By Balance, August 31, 1861,	Principal,	$ 3,998.90
	Income,	5,158.55
Interest to August 31, 1862,		457.87
		$ 9,615.32

Anatomy, Surgery, and Physic. Cr.

Esther Sprague, Abner Hersey, and John Cumming.

By Balance, August 31, 1861,	$ 16,677.13
Interest to August 31, 1862,	827.61
	$ 17,504.74

No. II.

Dr. *Count Rumford's*

For paid Professor Horsford's Salary,	$ 2,400.00
Professorship of Chemistry, for Sundries,	203.39
Balance, August 31, 1862,	45,016.07
	$ 47,619.46

Dr. *Professorship of*

For paid hire of laborers and other expenses,	$ 1,244.16
Balance, August 31, 1862,	11,836.78
	$ 13,080.94

Dr. *Joshua Fisher's*

For paid Professor Gray, Salary,	$ 1,713.86
Balance, August 31, 1862, Principal,	33,664.75
Balance, August 31, 1862, Income,	612.38
	$ 35,990.99

Dr. *Jonathan Phillips's*

For paid Salaries and Grants, — Salary of Greek Professor,	$ 600.00
Balance, August 31, 1862,	10,000.00
	$ 10,600.00

Dr. *Jonathan Phillips's*

Income for

For Balance, August 31, 1862,	$ 21,364.58
	$ 21,364.58

(Continued.)

Legacy.

		Cr.
By Balance, August 31, 1861,	In hands of Trustees, Paris,	$ 6,000.00
	Invested,	39,091.89
Received of Count Rumford's Trustees, Paris,		572.98
Interest to August 31, 1862,		1,954.59
		$ 47,619.46

Natural History.

	Cr.
By Balance due this Account, August 31, 1861,	$ 12,332.49
Rent on cost of addition to Garden House,	158.10
Interest to August 31, 1862,	590.35
	$ 13,080.94

Legacy.

	Cr.
By Balance due this Account, August 31, 1861,	$ 34,277.13
Interest for one year to August 31, 1862,	1,713.86
	$ 35,990.99

Donation.

	Cr.
By Amount received,	$ 10,000.00
Interest on Mortgage,	600.00
	$ 10,600.00

Bequest.

General Purposes.

	Cr.
By received, April, 1861,	$ 20,000.00
Interest to August 31, 1862,	1,364.58
	$ 21,364.58

No. II.

Dr. *John McLean's*

For paid Professor Torrey, Salary,		$ 2,050.62
Balance, August 31, 1862,	Principal,	25,544.15
	Income,	15,468.16
		$ 43,062.93

Dr. *Plummer Foundation for the Support*

For paid on Account of Salary of Plummer Professor,	$ 1,191.44
Balance, August 31, 1862,	23,828.75
	$ 25,020.19

Dr. *Investment in*

For Cost of Estate, August 31, 1861,	$ 17,254.87
Expenses and cost of Fence,	943.25
Carried to Income Account,	358.52
	$ 18,556.64

No. III.

LIBRARY.

Dr. *General*

For paid Salary to Mr. Sibley,	$ 1,500.00
" " " " Room Rent,	60.00
" " " Mr. E. Abbot, Jr.,	1,400.00
" " " Messrs. Cutter and Harris,	1,400.00
" " Binding, &c.,	263.39
" " Books,	612.99
" " Repairs, Shelves, Cabinets, Fuel, Water, &c.,	481.61
" " Janitor, Stationery, &c.,	1,337.78
	$ 7,055.77

(Continued.)

Legacy.	Cr.
By Balance due this Account, August 31, 1861, ...	$ 41,012.31
Interest to August 31, 1862, ...	2,050.62
	$ 43,062.93

of a Professor of the "Philosophy of the Heart," &c.	Cr.
By Balance, August 31, 1861, Principal and Income, . .	$ 23,828.75
Interest to August 31, 1862, ...	1,191.44
	$ 25,020.19

Brattle House.	Cr.
By received Rents of Brattle House, and for Furniture sold, .	$ 1,388.66
Balance, August 31, 1862, ...	17,167.98
	$ 18,556.64

No. III.

LIBRARY.

Statement.	Cr.
By Amount received from Divinity Students, ...	$ 95.00
" " " Law "	445.00
" " " Undergraduates, ...	3,090.00
" " " Resident Graduates, &c., ...	45.00
" " for Books charged to various accounts, .	612.99
Income for Balance, ...	2,767.78
	$ 7,055.77

No. III.

Dr. *Thomas Hollis's*

For paid for Books,	$ 41.28
Balance, August 31, 1862,	2,644.03
	$ 2,685.31

Dr. *Samuel Shapleigh's*

For paid for Books,	$ 1,479.06
Balance, August 31, 1862,	3,776.03
	$ 5,255.09

Dr. *Horace A. Haven's*

For paid for Books,	$ 132.29
Balance, August 31, 1862,	2,360.23
	$ 2,492.52

Dr. *Uriah A. Boyden's*

For Balance, August 31, 1862,	$ 49.68
	$ 49.68

Dr. *Thomas W. Ward's*

For paid for Books,	$ 254.88
Balance, August 31, 1862,	5,162.74
	$ 5,417.62

Dr. *Stephen Salisbury's*

The Income to be expended

For paid for Books,	$ 11.26
Balance, August 31, 1862,	4,974.10
	$ 4,985.36

(Continued.)

Fund for Library. Cr.

By Balance, August 31, 1861,	Principal,	$ 2,222.23
	Income,	335.21
Interest to August 31, 1862,		127.87
		$ 2,685.31

Fund for Library. Cr.

By Balance, August 31, 1861,	$ 3,777.77
Income,	1,216.90
Interest to August 31, 1862,	260.42
	$ 5,255.09

Legacy. Cr.

By Balance, August 31, 1861,	$ 2,373.83
Interest to August 31, 1862,	118.69
	$ 2,492.52

Donation. Cr.

By Balance, August 31, 1861,	$ 47.31
Interest to August 31, 1862,	2.37
	$ 49.68

Legacy for Books. Cr.

By received Amount of Bequest,	$ 5,000.00
Interest to August 31, 1862,	417.62
	$ 5,417.62

Donation. Cr.

in the purchase of Books.

By Balance, August 31, 1861,	$ 4,747.96
Interest to August 31, 1862,	237.40
	$ 4,985.36

No. III.

Dr. *William Gray's Donation*

The Principal of this Fund, amounting in 5 years to $ 25,000,

For paid for Books prior to August 1, 1861,	$ 7,718.43
" " since August 1, 1861,	4,965.77
Balance, August 31, 1862,	4,815.80
	$ 17,500.00

Dr. *Nathaniel I. Bowditch's*

Income for the

For Balance, August 31, 1862,	$ 2,135.00
	$ 2,135.00

Dr. *Subscription for*

The following sums were subscribed to form a Fund, the Income

For paid Amount due to Library,	$ 100.00
Balance, August 31, 1862,	6,480.35
	$ 6,580.35

No. IV.

ACCOUNTS OF

THEOLOGICAL

Dr. *General*

For paid Salary to Professor Francis,	$ 2,400.00
" " Noyes,	2,400.00
Repairs, Superintendent, &c.	1,217.90
Beneficiaries,	830.00
Dr. Hedge's Salary, as Professor of Ecclesiastical History,	600.00
Dr. Ellis's Salary, as Professor of Systematic Theology,	600.00
Balance to new Account, August 31, 1862,	28,910.54
	$ 36,958.44

(Continued.)

for Library. Cr.

is to be expended in purchasing Books for the Library.

By Amount received,	$ 17,500.00
	$ 17,500.00

Legacy. Cr.

purchase of Books.

By received, May, 1861,	$ 2,000.00
Interest to August 31, 1862,	135.00
	$ 2,135.00

College Library. Cr.

to be expended in the purchase of Books for the Library.

By Balance August 31, 1861,	$ 6,267.00
Interest to August 31, 1862,	313.35
	$ 6,580.35

No. IV.

PROFESSIONAL SCHOOLS.

SCHOOL.

Statement. Cr.

By Balance due this Account, August 31, 1861,	$ 26,512.08
Amount of Term Bills, for Instruction, Library, Rent, &c.,	2,110.95
Income from Consolidated Fund for Hancock Professorship,	786.12
" " Dexter Lectureship Fund,	465.73
" " Consolidated Fund for Parkman Professorship,	762.66
" " Jackson Foundation and Fund,	576.34
" " Henry Lienow's Legacy,	437.36
" " Nancy Kendall's "	100.00
" " Abraham W. Fuller's Legacy,	50.00
" " Lewis Gould's "	43.40
" " John Foster's "	151.02
" " Bussey Income Fund,	2,500.83
" " Mary P. Townsend's Bequest,	337.51
Received from Society for Promoting Theological Education, Salaries,	600.00
One half of F. C. Loring's Bill for Legal Advice transferred to General Expenses,	300.00
Interest on this Account to August 31, 1862,	1,224.44
	$ 36,958.44

Dr. No. IV.

Consolidated Fund

Donations of Sarah Jackson,

For paid Theological School, for Beneficiaries,	$ 776.34
Balance, August 31, 1862,	17,543.51
	$ 18,319.85

Dr. *Clapp, Pomeroy, and*

Donations of Joshua Clapp, William

For paid Theological School,	$ 16.24
Balance, August 31, 1862,	4,276.88
	$ 4,293.12

Dr. *Consolidated Fund for Parkman*

Composed of the Donations of Samuel Parkman and Francis Parkman,

For paid Theological School,	$ 762.66
Balance, August 31, 1862,	15,253.15
	$ 16,015.81

Dr. *Consolidated Fund for Hancock*

Composed of the Legacy of Thomas Hancock, and of the Donations of

For paid Theological School,	$ 786.12
Balance, August 31, 1862,	15,722.31
	$ 16,508.43

Dr. *Dexter Lectureship*

The Legacy of

For paid Theological School,	$ 465.73
Balance, August 31, 1862,	9,314.65
	$ 9,780.38

Dr. *Samuel Hoar's Legacy*

(Income of the above

For amount of Legacy,	$ 1,000.00

(Continued.)

for Theological Students. Cr.

Thomas Cary, and George Chapman.

By Balance, August 31, 1861,	Principal,	$ 15,582.69
	Income,	1,869.56
Interest to August 31, 1862,		867.60
		$ 18,319.85

Andrews Donations. Cr.

Pomeroy, and Hannah C. Andrews.

By Balance, August 31, 1861,	Principal,	$ 3,857.90
	Income,	231.22
Interest to August 31, 1862,		204.00
		$ 4,293.12

Professorship of Pulpit Eloquence. Cr.

and of the Legacies of George Partridge and Eliphalet Porter.

By Balance, August 31, 1861,	$ 15,253.15
Interest to August 31, 1862,	762.66
	$ 16,015.81

Professorship of Hebrew, &c. Cr.

the Society for Promoting Theological Education and of Samuel Sewall.

By Balance, August 31, 1861,	$ 15,722.31
Interest to August 31, 1862,	786.12
	$ 16,508.43

on Biblical Literature. Cr.

Samuel Dexter.

By Balance, August 31, 1861,	$ 9,314.65
Interest to August 31, 1862,	465.73
	$ 9,780.38

for Theological Institution. Cr.

paid to Theological Institution.)

By received amount of Legacy, March, 1857,	$ 1,000.00

No. IV.

Dr. *Lewis Gould's*

For paid to Theological School,	$ 43.40
Balance, August 31, 1862,	867.94
	$ 911.34

Dr. *Mary P. Townsend's*
Income for the benefit of

For paid to Theological School,	$ 337.51
Balance, August 31, 1862,	5,000.00
	$ 5,337.51

Dr. *Winthrop Ward's*
For the benefit of

For Balance, August 31, 1862,	$ 2,013.89
	$ 2,013.89

LAW

Dr. *General*

For Balance due this Account, August 31, 1861,		$ 2,531.94
Paid Insurance,	125.00	
Repairs and other expenses,	1,248.03	
Books purchased,	1,542.31	
Furniture, Printing, Stationery, &c.,	1,082.97	
Salary to Professor Parker,	2,000.00	
" " Parsons,	3,000.00	
" " Washburn,	3,000.00	
Assistant Steward,	500.00	
Librarian,	375.00	
Prizes to Students for Dissertations,	200.00	
Instruction remitted,	350.00	
Loans,	550.00	
		13,973.31
Interest,		261.27
		$ 16,766.52

LAWRENCE

Dr. *General*

For Balance, August 31, 1861,	$ 1,518.06
paid Salary of Professor Eliot,	1,200.00
Repairs,	41.54
	$ 2,759.60

(Continued.)

Legacy.	Cr.
By amount received of Executor,	$ 867.94
Interest to August 31, 1862,	43.40
	$ 911.34

Bequest.	Cr.
the Divinity School.	
By received, May, 1861,	$ 5,000.00
Interest to August 31, 1862,	337.51
	$ 5,337.51

Legacy.	Cr.
the Divinity School.	
By amount received,	$ 2,000.00
Interest to August 31, 1862,	13.89
	$ 2,013.89

SCHOOL.

Statement.	Cr.
By Amount of Term Bills,	$ 7,780.00
Income of Isaac Royall's Legacy,	750.00
" Nathan Dane's Donation,	397.18
Bussey Income Account,	2,500.82
Balance to Debit, August 31, 1862,	5,338.52
	$ 16,766.52

SCIENTIFIC SCHOOL.

Statement.	Cr.
Received from Abbott Lawrence's Bequest,	$ 500.00
" " Professor of Chemistry,	1,910.06
Balance, August 31, 1862,	349.54
	$ 2,759.60

No. IV.

Dr. *Professorship of*

For Current Expenses (for Fuel, Gas, Water, Chemicals, Apparatus, Books, and Advertising),	$ 888.22
Janitor and Assistants,	530.00
Repairs,	255.50
Assistant Steward,	200.00
Balance, August 31, 1862, carried to Cr. of Lawrence Scientific School,	1,910.06
	$ 3,783.78

Dr. *Professorship of*

For paid Current Expenses,	$ 254.52
Assistants,	300.00
Assistant Steward,	100.00
Professor Eustis's stated Salary,	1,500.00
" " additional Salary, from income of this Department,	1,415.48
Balance, August 31, 1862,	25,000.00
	$ 28,570.00

Dr. *Abbott Lawrence's Bequest for the*

For paid Professor Agassiz's salary,	$ 2,000.00
Laboratory and Geological Department,	500.00
Balance, August 31, 1862,	50,000.00
	$ 52,500.00

MEDICAL

Dr. *Ward N. Boylston's Donation*

For paid Prizes, &c.,	$ 72.96
Balance, August 31, 1862,	3,053.69
	$ 3,126.65

Dr. *Ward N. Boylston's*

For Balance, August 31, 1862,	$ 636.69
	$ 636.69

(Continued.)

Chemistry.

	Cr.
By Amount of Term Bills,	$ 3,470.27
Sale of Apparatus to the Rumford Professorship,	203.39
Sundries,	110.12
	$ 3,783.78

Engineering.

	Cr.
By Balance, August 31, 1861,	$ 25,000.00
Interest for one year, to August 31, 1862,	1,500.00
Amount of Term Bills for Instruction,	2,070.00
	$ 28,570.00

Bequest.

Scientific School.

	Cr.
By received Donation,	$ 50,000.00
Interest to August 31, 1862,	2,500.00
	$ 52,500.00

SCHOOL.

for Medical Prizes.

	Cr.
By Balance, August 31, 1861,	$ 2,978.35
Interest for one year,	148.30
	$ 3,126.65

Donation for Books.

	Cr.
By Balance, August 31, 1860,	$ 606.37
Interest for one year,	30.32
	$ 636.69

No. IV.

Dr. *George C. Shattuck's Donation for*

For paid Dr. J. B. S. Jackson, Income,	$ 700.00
Balance, August 31, 1862,	14,000.00
	$ 14,700.00

Dr. *J. C. Warren's Fund*

For paid Expenses and Insurance on Museum,	$ 133.25
Balance, August 31, 1862, Principal,	5,000.00
Balance, August 31, 1862, Income,	429.14
	$ 5,562.39

Dr. *Jackson*

A Fund given for the benefit

For Interest paid,	$ 509.12
Balance, August 31, 1862,	13,875.21
	$ 14,384.33

No. V.

ASTRONOMICAL

Dr. *Sears*

Balance to new Capital, August 31, 1862,	$ 10,407.00
	$ 10,407.00

Dr. *Edward B. Phillips's*

For paid Salary of Mr. G. P. Bond,	$ 2,200.00
" " Assistants,	1,741.23
" for Books and Printing,	127.81
" Instruments and Apparatus,	1,074.96
Balance, August 31, 1862,	100,000.00
	$ 105,144.00

Dr. *Quincy Fund*

(Income of Fund appropriated

For Balance of 1861 Account,	$ 1,235.14

(Continued.)

Professor of Anatomy in Medical School. Cr.

By amount received,	$ 14,000.00
Received Dividend on Stark Mills,	700.00
	$ 14,700.00

for Anatomical Museum. Cr.

By Balance, August 31, 1861,	Principal,	$ 5,000.00
	Income,	301.24
Interest to August 31, 1862,		261.15
		$ 5,562.39

Medical Fund. Cr.

of the Medical School.

By amount received,	$ 13,278.71
Interest to August 31, 1862,	1,105.62
	$ 14,384.33

No. V.

OBSERVATORY.

Fund. (*Accumulating.*) Cr.

By Balance, August 31, 1861, Capital,	$ 9,911.43
Interest to August 31, 1862, 5 per cent,	495.57
	$ 10,407.00

Legacy for Salaries, Instruments, &c. Cr.

By Balance, August 31, 1861,	$ 100,000.00
Interest to August 31, 1862,	5,000.00
Received from G. P. Bond, Telegraph,	144.00
	$ 105,144.00

for Observatory. Cr.

to expense of printing, &c.)

By Amount due to this Account,	$ 1,235.14

No. VI.

MISCEL-

FUNDS APPROPRIATED

Dr. *Bussey*

The Legacy of Benjamin Bussey. One half the Income for the and the other half for establishing and

For paid late Trustees, &c.,	$ 3,109.51
Balance August 31, 1862,	410,181.18
	$ 413,290.69

Dr. *Bussey Institution*

For Balance,	$ 5,001.64

Dr. *Peter C. Brooks's*

For paid Expenses, Repairs, &c.,	$ 229.91
Balance, August 31, 1862,	4,600.12
	$ 4,830.03

Dr. *Appleton Chapel*

For Balance, August 31, 1861,	$ 585.58
Paid for Singing and Music,	409.37
Repairs and Expenses, less receipts,	97.28
	$ 1,092.23

Dr. *John Foster's Legacy. Income appropriated*

For Income this year to Theological Department,	$ 151.02
Balance, August 31, 1861,	3,020.48
	$ 3,171.50

No. VI.

LANEOUS.

TO SPECIAL PURPOSES.

Devise. Cr.

benefit of the Law and Theological Schools, in equal proportions; sustaining an Agricultural School.

By received (income property), May, 1861, ...	$ 413,290.69
	$ 413,290.69

Income Fund. Cr.

By Amount to Credit of this Account, August 31, 1862, . .	$ 5,001.64

Donation for building House for the President. Cr.

By Balance, August 31, 1861, ...	$ 4,610.98
Interest to August 31, 1862, ...	219.05
	$ 4,830.03

(*Income Account*). Cr.

By received Pew Rents, ...	$ 710.00
Balance, August 31, 1862, ...	382.23
	$ 1,092.23

alternately to Theological, Law, and Medical Schools. Cr.

By Balance, August 31, 1861,	Principal, ...	$ 2,000.00
	Income, ...	1,020.48
Interest to August 31, 1862, ...		151.02
		$ 3,171.50

No. VI.

Dr. *Gray Fund for*

Income for sustaining the "Gray

For paid Mr. Thies,	$ 400.00
Balance, August 31, 1862,	16,672.27
	$ 17,072.27

Dr. *Devise of Leonard*

Devised without

For Balance, August 31, 1862,	$ 13,710.52
	$ 13,710.52

Dr. *Gymnasium*

Donation of "a Graduate"

For paid for Building, &c.,	$ 9,534.21
	$ 9,534.21

Dr. *Gymnasium*

For paid A. M. Hewlett, Salary,	$ 600.00
" Labor, Gas, Fuel, and Remissions,	802.64
Balance, August 31, 1862,	103.55
	$ 1,506.19

Dr. *Military*

For Balance, August 31, 1862,	$ 33.39
Paid Expenditures,	58.00
	$ 91.39

Dr. *Mary Osgood's*

Income after a certain time to be appropriated

For paid Dr. Osgood,	$ 360.00
Balance, Aug. 31, 1862,	6,000.00
	$ 6,360.00

(Continued.)

Collection of Engravings. Cr.

Collection of Engravings."

By amount received, Principal and Income, to Aug. 31, 1861,	$ 16,172.27
Income,	900.00
	$ 17,072.27

Jarvis, of Baltimore. Cr.

restrictions.

By received Real Estate,	$ 11,800.00
" " Income,	1,910.52
	$ 13,710.52

Building. Cr.

for Building a Gymnasium.

By received, December, 1858,	$ 8,000.00
Balance,	1,534.21
	$ 9,534.21

(*Income Account*). Cr.

By Balance, Aug. 31, 1861,	$ 136.19
Received from students,	1,370.00
	$ 1,506.19

Fund. Cr.

By Balance,	$ 91.39
	$ 91.39

Legacy. Cr.

for the purchase of Books.

By received,	$ 6,000.00
Interest to Aug. 31, 1862,	360.00
	$ 6,360.00

No. VI.

FUNDS IN TRUST FOR PURPOSES

Dr. *Daniel Williams's Legacy for Preaching*

For paid C. Marston, for Herring Pond Indians, . .	$ 200.00	
Paid Charles Marston, Treasurer of the Marshpee Indians, two thirds Income, . . .	433.33	
		$ 633.33
Balance, August 31, 1862, { Principal, . .	13,000.00	
Balance, August 31, 1862, { Income, . .	2,290.04	
		15,290.04
		$ 15,923.37

Dr. *Sarah Winslow's*

For paid Rev. S. Barlow, Minister of Tyngsborough, half the net income of this Fund, ...	$ 111.11	
Paid J. P. Pratt, for services as Schoolmaster in Tyngsborough, half the net income of this Fund, ...	111.11	
		$ 222.22
Two and a half per cent commission on Income, carried to account of Expenses, ...		5.70
Balance, August 31, 1862, ...		4,558.34
		$ 4,786.26

Dr. *Gray Fund for*

Income for sustaining a Museum

To paid Professor Agassiz, ...	$ 3,000.00
Balance, ...	51,500.00
	$ 54,500.00

No. VII.

Dr. STOCK

To Income account, more paid than received during the year, .	$ 4,540.43
Balance, August 31, 1862, ...	161,413.40
	$ 165,953.83

(Continued.)

NOT CONNECTED WITH THE COLLEGE.

the Gospel among the Indians. Cr.

By Balance, August 31, 1861,	Principal,	$ 13,000.00
	Income,	2,273.37
Interest for the year 1862,		650.00
		$ 15,923.37

Donation. Cr.

By Balance, August 31, 1861,	$ 4,558.34
Interest for the year 1862,	227.92
	$ 4,786.26

Zoölogical Museum. Cr.

of Comparative Zoölogy.

By received of William Gray, January, 1859, and Income,	$ 51,500.00
Income,	3,000.00
	$ 54,500.00

No. VII.

ACCOUNT. Cr.

By Balance,	$ 165,953.83
	$ 165,953.83

No. VIII.

The following Account exhibits the State of the Property, as embraced and balanced in the Treasurer's Books, August 31, 1862. (*The College Buildings, with the Library, and other Property contained in them belonging to the College, and the Grounds under and adjoining the same, have no fixed pecuniary value attached to them in the Treasurer's Books.*)

Notes and Mortgages,				$ 412,738.18
Jonathan Phillips's Donation invested in Mortgage,			$ 10,000.00	
New York Central Railroad Bonds, $ 1,000 each, 11 Bonds, valued at			10,000.00	
Philadelphia and Reading Railroad Bonds,			2,000.00	
In hands of Count Rumford's Trustees in Paris,			10,000.00	
				32,000.00
Bank Stock.	Boston,	200 shares,	8,933.00	
	Merchants',	50 "	5,000.00	
	Fitchburg,	24 "	2,403.00	
	New England,	30 "	3,000.00	
	Charles River,	60 "	6,000.00	
	Massachusetts,	12 "	3,000.00	
	Harvard,	50 "	5,000.00	
				33,336.00
Manufacturing Stock.	Merrimack,	17 shares,	17,000.00	
	Boston,	10 "	7,000.00	
	Stark,	19 "	18,900.00	
	Atlantic,	15 "	11,980.00	
	Cocheco,	20 "	10,000.00	
	Great Falls,	11 "	2,050.00	
	Amoskeag,	12 "	12,000.00	
	Appleton,	5 "	5,000.00	
	Hamilton,	5 "	5,000.00	
	Massachusetts,	7 "	6,600.00	
	Suffolk,	12 "	11,720.00	
	Manchester,	3 "	3,000.00	
	Pacific,	41 "	35,810.00	
	Lawrence,	25 "	18,750.00	
	Tremont,	5 "	4,550.00	
				169,360.00
Railroad Stock.	Pittsfield and North Adams, 50 shares,			5,000.00
Annuities.	William Pennoyer's,		4,444.44	
	John Glover's,		350.00	
				4,794.44
Real Estate.	Houses and Lands,		471,518.14	
	Pews in First Parish Church, Cambridge,		410.00	
	Ward's Island, in Boston Harbor,		1,200.00	
	Reversion of Buildings on Brattle Street, Boston,		1,000.00	
	Estate on Castle Street,		35,115.90	
	Webb Estate, Boston,		56,473.07	
	Estate on Hawley Street,		47,492.27	
	" Hawkins Street,		33,175.34	
	Amory Estate on Franklin Street,		166,937.81	
	Jarvis Estate, Baltimore,		11,800.00	
	Amounts carried forward,		$ 825,122.53	$ 657,228.62

No. VIII.

And the foregoing Property represents the following Funds and Balances, and is answerable for the same.

Funds appropriated to the Academic Department.		
Balance of Stock Account,	$ 161,413.40	
Exhibitions,	20,826.84	
Exhibitions (Senior),	1,200.00	
		$ 183,440.24
Scholarships.		
Saltonstall,	3,804.40	
Pennoyer,	5,030.56	
Alford,	552.07	
Abbot,	2,082.60	
Class of 1814,	2,355.68	
" " 1815 (Kirkland),	3,883.76	
" " 1817,	2,165.01	
" " 1835,	1,825.15	
Shattuck,	11,711.00	
Walcott,	2,691.30	
Bowditch,	3,500.00	
Townsend, and Income,	20,725.01	
		60,326.54
Edward Hopkins's Donation for "Deturs,"	144.14	
James Bowdoin's Legacy,	6,029.98	
Boylston Fund, Prizes for Elocution,	2,963.06	
Paul Dudley's Legacy,	567.21	
Hollis Professorship of Divinity,	9,615.32	
" " Mathematics,	3,568.89	
Alford Professorship,	26,427.28	
Boylston "	26,988.00	
Hersey "	16,677.13	
Erving "	3,333.34	
Professorship of Natural History,	11,836.78	
Fisher Professorship,	34,277.13	
Eliot "	20,590.00	
Jonathan Phillips's Donation,	10,000.00	
" " Bequest,	21,364.58	
Smith Professorship,	22,037.93	
McLean "	41,012.31	
Perkins "	20,000.00	
Plummer "	23,828.75	
Fund for Permanent Tutors,	20,978.13	
Leonard Jarvis's Devise and Income,	13,710.52	
John Foster's Legacy,	3,020.48	
		338,970.96
Library Funds.		
Thomas Hollis's Bequest,	2,644.03	
Samuel Shapleigh's "	3,776.03	
Horace A. Haven's "	2,360.23	
Uriah A. Boyden's Donation,	49.68	
Thomas W. Ward's Bequest,	5,162.74	
Stephen Salisbury's Donation,	4,974.10	
Subscription for Library,	6,480.35	
N. I. Bowditch's Bequest and Income,	2,135.00	
		27,582.16
Amount carried forward,		$ 610,319.90

No. VIII. (Continued.)

	Amounts brought forward,	$ 825,122.53	$ 657,228.62
Real Estate.	Brattle House, Cambridge, . .	17,167.98	
	Real Estate in Dedham, . .	3,122.00	
			845,412.51
Quincy Fund for Observatory, ...		1,235.14	
History of Harvard College, ...		791.35	
Amount due from Law School, ...		5,338.52	
" " " Lawrence Scientific School, .		349.54	
" " " Gymnasium Building, . .		1,534.21	
" " " Appleton Chapel Income Account,		382.23	
" " " Military Fund, . . .		91.39	
" " " Suspense Account, . . .		3,700.28	
			13,422.66
Investments.			
Gray Fund for Zoölogical Museum, .		50,000.00	
" " Collection of Engravings,		15,000.00	
			65,000.00
Balances.			
In City Bank, ...		18,369.50	
" hands of W. G. Stearns, Steward, .		10,896.57	
" " Baring Brothers & Co., .		3.554.25	
			32,820.32
			$ 1,613,884.11

No. VIII. (Continued.)

Amount brought forward, . . .		$ 610,319.90
Funds appropriated to the Law School.		
Isaac Royall's Legacy, ...	$ 7,943.63	
Nathan Dane's Donation, ...	15,000.00	
		22,943.63
Funds appropriated to the Observatory.		
Edward B. Phillips's Legacy, ...	100,000.00	
Sears Fund, ...	10,407.00	
George P. Bond, (Observer,)	258.74	
		110,665.74
Funds appropriated to the Theological School.		
Jackson Foundation and Fund, ...	17,543.51	
Clapp, Pomeroy, and Andrews Donations,	4,276.88	
Consolidated Fund for Parkman Professorship,	15,253.15	
" " " Hancock "	15,722.31	
Dexter Lectureship on Biblical Literature, .	9,314.65	
Lewis Gould's Legacy, ...	867.94	
Henry Lienow's "	8,747.32	
Nancy Kendall's "	2,000.00	
A. W. Fuller's "	1,000.00	
Theological Institution (balance), . .	28,910.54	
Mary P. Townsend's Legacy, ...	5,000.00	
Winthrop Ward's Legacy and Income, .	2,013.89	
		110,650.19
Funds appropriated to the Scientific School.		
Abbott Lawrence's Bequest, ...	50,000.00	
Count Rumford's Legacy, ...	45,016.07	
Professorship of Engineering, ...	25,000.00	
Thomas Lee's Donation, ...	10,030.00	
Balance of Salary due Professor H. L. Eustis,	665.48	
		130,711.55
Funds appropriated to the Medical School.		
Boylston Fund for Medical Prizes, . . .	3,053.69	
" " " Books, ...	636.69	
George C. Shattuck's Donation, ...	14,000.00	
Warren Fund for Anatomical Museum, .	5,429.14	
Fund for Medical Students, ...	453.06	
Jackson Medical Fund, ...	13,875.21	
		37,447.79
Funds appropriated to Special Purposes.		
Gore Annuity Fund, ...	30,000.00	
Peter C. Brooks's Donation (balance), .	4,600.12	
Subscription for " Olivier Models," . .	51.41	
Gray Fund for Collection of Engravings, .	16,672.27	
Mary Osgood's Legacy, ...	6,000.00	
Bussey Trust, ...	410,181.18	
William Gray's Donation (balance), .	4,815.80	
Notes Payable, ...	30,000.00	
Gymnasium Income, ...	103.55	
Insurance and Guaranty Fund, ...	12,370.96	
Bussey Institution Income Fund, . .	5,001.64	
		519,796.93
Funds in trust for purposes not connected with the College.		
Daniel Williams's Legacy for Conversion of the Indians, ...	15,290.04	
Sarah Winslow's Donation for Minister and Schoolmaster in Tyngsborough, Mass. .	4,558.34	
Gray Fund for Zoölogical Museum, . . .	51,500.00	
		71,348.38
		$ 1,613,884.11

Certificate of the Joint Committee of the Corporation and Overseers of Harvard College, for examining the Books and Accounts of the Treasurer, entered in the Journal kept by him.

We, the undersigned, a Joint Committee of the Corporation and Overseers of Harvard College to examine the Books and Accounts of the Treasurer for the year ending August 31, 1862, have examined from pages 2 to 37, inclusive, in Cash Book, and have seen that all the bonds, notes, mortgages, certificates of stock, and other evidences of property, which were received by him and on hand at the beginning of said year, are now in his possession, or are fully accounted for by entries made therein. We have also noticed all payments, both of principal and interest, indorsed on any of said bonds or notes, and have seen that the amounts so indorsed have been duly credited to the College.

We have carefully examined all notes, bonds, mortgages, and other securities invested during the said year, and are of opinion that all such investments are judiciously made and amply secured.

We have in like manner satisfied ourselves that all the entries for moneys expended by the Treasurer, or in any way charged to the College, are well vouched; such of them as are not supported by counter entries being proved by regular vouchers and receipts.

The Committee have also seen that all the entries for said year are duly transferred to the Ledger, and that the accounts there are rightly cast, and the balances carried forward correctly to new accounts.

(Signed,)

GEORGE HAYWARD,
F. B. CROWNINSHIELD, } *Committee of Corporation.*

JACOB SLEEPER,
GEORGE GARDNER,
WM. MINOT, Jr., } *Committee of Overseers.*

Boston, December 4, 1862.

UNIVERSITY OF
ILLINOIS LIBRARY

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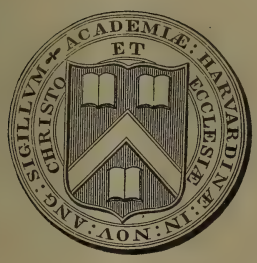

HARVARD COLLEGE.

TREASURER'S STATEMENT.

1863.

UNIVERSITY OF ILLINOIS
JUL 1961

TREASURER'S STATEMENT.

To the Honorable and Reverend,
The Overseers of Harvard College.

The accompanying statement of the financial affairs of the College is respectfully submitted by the Treasurer.

Document No. II., the General Statement of the Academic Department, shows that the income from all sources has been $ 146,254.35; that the several accounts in the different departments have been credited $ 83,244.29, and that there has been paid for general expenses and salaries, $ 64,154.93. The whole expenditure, therefore, has been $ 147,399.22, or $ 1,144.87 beyond the income for the year. This amount has been charged to the Insurance and Guaranty Fund, instead of, as usual heretofore, to the Stock Account.

That account has been reduced by similar charges,

during the last six years, $15,356.82, and during that period it has also been reduced by charges for completing the Appleton Chapel, the Boylston Museum, and for some other purposes in small amounts, $13,067.32, making together $28,424.14.

The balance at the commencement of the present year to the credit of the Insurance and Guaranty Fund having been unusually increased by the surplus over six per cent of dividends, it has been thought judicious to avail of so favorable an opportunity to restore the Stock Account to its former value, which has been done to the debit of the Insurance and Guaranty Fund. Several small amounts, which have heretofore appeared in the Treasurer's Statement as balances of accounts representing property, but really of no intrinsic value, have also been charged off to that account. By this process the fund has been essentially reduced, but not entirely exhausted.

Donations from Thomas Lee, Esq., amounting together to five thousand dollars, have been received for the encouragement of reading in the Undergraduate department.

The sum of one thousand dollars has been paid over by the executor of the will of the late Benjamin D. Greene towards the establishment of a scholarship.

The "Scholarship of the Class of 1817" has been

increased two hundred dollars by a donation from George B. Emerson, Esq.

The late J. Henry Kendall, of Leominster, bequeathed two thousand dollars to the Divinity School, for the benefit of indigent students.

F. A. Lane, Esq., of New York, has given five thousand dollars, the annual interest to be expended in the purchase of books for the library.

Charles Sanders, Esq. has manifested his warm interest in the College, by conveying to the President and Fellows his valuable estate at Cambridge, subject to an annuity, to be used, with such additions as may hereafter be made by himself or others, "to aid in the erection of a large and substantial hall, of simple architecture, for the meetings of the Alumni, Commencement-days, and other public occasions."

A permanent fund of ten thousand dollars, to meet the expenses of publication of the Transactions of the Observatory, was placed in the hands of Trustees by the late William Sturgis, of Boston, a few months previous to his death.

Fifteen hundred dollars a year for three years, for the temporary support of the Botanic Garden, and five hundred towards a permanent fund for the same object, have been contributed by fourteen persons, friends of the institution. This is the result of measures alluded to in the last annual Statement. The

Garden has received a donation of rare plants, formerly belonging to Edward S. Rand, Esq., from that gentleman and James Lawrence, Esq.; and other donations of a similar character are proposed, which make it desirable that further means for the permanent support of the Professorship of Natural History, now designated as the Massachusetts Fund for the Support of the Botanic Garden, should be provided before the temporary source above spoken of shall be exhausted.

A portrait, of historic and artistic value, of Samuel Adams, by Copley, bequeathed by the late Miss Priscilla Melvill, has been received from her executor.

A marble bust of Professor Peabody has been presented by friends of that gentleman and the College.

Donations of books from many friends will be more appropriately acknowledged in other reports.

A new dormitory is now in the process of building in the College yard, which will furnish accommodations for about fifty students. This is a permanent investment of a part of the College funds, and it is believed that it will prove a judicious one. It is intended to meet the demands of those students who have sought such rooms outside of the College walls, and each room is to be occupied by a single person, for the full College term, should he so desire.

The repairs of the Observatory, recommended by

the Committee of the Overseers, have been made, and charged to the general expenses of the College.

It is much to be regretted that no fund exists for this and similar purposes, and that it is necessary to place such charges to one entirely inadequate to meet even the requirements of the Academic branch, as is evident from the fact stated in the first part of this report, that the Stock Account has been drawn on for General Expenses $ 15,356.82 within six years.

It will probably be necessary, at an early day, to raise the price of education, which is now below that of an ordinary school, in order to meet the requirements of the College. This will be the less onerous to the students, from the large and increasing number of scholarships provided by the generous friends of education and the College.

NATHANIEL SILSBEE,

Treasurer.

December 10th, 1863.

No. I.

GENERAL STATEMENT OF RECEIPTS AND HARVARD COLLEGE, FOR THE

Income.

Interest received on Notes and Mortgages,	$ 22,460.90	
Jona. Phillips's Donation (mortgage),	323.33	
Baring Brothers & Co., and gain in account,	77.04	
New York Central Railroad Bonds,	640.20	
Philadelphia and Reading Railroad Bonds,	116.40	
Trustees of Count Rumford, Paris,	816.75	
Edward Hopkins's Donation,	133.33	
Gray Fund for Collection of Engravings,	825.00	
		$ 25,392.95
Dividends on Stock.		
Boston Bank,	800.00	
Merchants' "	300.00	
Fitchburg "	144.00	
New England "	225.00	
Charles River "	420.00	
Massachusetts "	192.00	
Harvard "	325.00	
Merrimack Manufacturing Co.,	2,550.00	
Cocheco " "	2,800.00	
Lawrence Mills " "	5,000.00	
Boston " "	2,300.00	
Great Falls " "	330.00	
Stark " "	2,850.00	
Amoskeag " "	3,000.00	
Appleton " "	1,500.00	
Hamilton " "	1,000.00	
Massachusetts " "	2,100.00	
Suffolk " "	1,440.00	
Manchester " "	1,200.00	
Pacific " "	9,020.00	
Tremont " "	350.00	
Pittsfield and North Adams Railroad,	300.00	
Atlantic Cotton Mills,	1,200.00	
United States Bonds,	24.39	
		39,370.39
Appleton Chapel Fund, Rent of Pews,		729.00
Annuities. — John Glover's,		16.67
" William Pennoyer's,		218.92
Gymnasium. — Income from Students,		1,754.00
Rents. — Houses and Lands, in Boston and Cambridge,		42,532.29
George P. Bond, Observer,		148.62
Term Bills, charged Undergraduates for Instruction,	$ 21,427.50	
Rent and Care of Rooms, and Lecture-Room,	7,037.50	
Advanced Standing,	774.61	
		29,239.61
Fuel. — Amount charged Students in Term Bills,	5,733.78	
Text-Books. — Amount charged Students in Term Bills,	6,248.57	
Gas. — Amount charged Students in Term Bills,	1,932.52	
		13,914.87
Amount carried forward,		$ 153,317.32

No. I.

DISBURSEMENTS BY THE TREASURER OF YEAR ENDING AUGUST 31, 1863.

Expenses.

Paid to Account of		
Salaries and Grants in the Academic Department, . .		$ 45,900.00
W. T. Richardson, Fuel, charged in Term Bills,	$ 5,733.78	
Sever & Francis, Text-Books, " " .	6,248.57	
Cambridge Gas Co., Gas, " " . .	1,932.52	
		13,914.87
Beneficiary Fund paid to Undergraduates, .	1,038.74	
Scholarships, viz.: —		
Saltonstall " " . . .	180.00	
Pennoyer " " . .	150.00	
Alford " " . . .	25.00	
Abbot " " . .	100.00	
Class of 1815 " " . . .	60.00	
Class of 1817, " " . . .	114.00	
Shattuck " " . .	600.00	
Walcott " " . . .	100.00	
Bowditch " " . .	4,000.00	
Townsend " " . . .	1,000.00	
Edward Hopkins's Donation, for "Deturs," . .	162.00	
James Bowdoin's Legacy, for Prizes . . .	210.00	
W. N. Boylston's Donation, Prizes for Elocution,	60.00	
		7,799.74
For Department of Physics (Prof. Lovering), ...		100.00
" Donation for Prizes for Reading, ...		251.00
" Massachusetts Fund for Support of Botanic Garden, .		429.00
" Subscription " " " .		367.86
" Suspense Account, ...		2,223.37
Library.		
For Salaries, Repairs, Binding, &c., as per Table III.,	7,347.51	
From Thomas Hollis's Fund for Books, . .	79.12	
" S. Shapleigh's Legacy " . . .	156.67	
" H. A. Haven's " " . . .	110.34	
" S. Salisbury's Donation, " . .	216.25	
" Wm. Gray's " " . . .	10,078.57	
" T. W. Ward's Legacy " . .	187.80	
		18,176.26
Professorship of Natural History, for Labor, Botanic Garden,		401.85
Theological Institution,		
For Salaries, Repairs, Fuel, &c., . . .	7,151.24	
" Clapp, Pomeroy, and Andrews Donations,	107.63	
" Jackson Foundation and Fund, . . .	200.00	
		7,458.87
Law School.		
For Salaries, Prizes, Current Expenses, &c., as per Table IV.,		12,019.82
Lawrence Scientific School.		
For Expenses of Professorship of Chemistry, .	2,388.89	
" Salary of Professor Eliot, . . .	1,200.00	
" Count Rumford's Legacy, for Salaries, &c.,	1,400.00	
" Salary of Prof. Eustis, and Current Expenses of Prof. of Engineering, as per Table IV.	4,357.02	
" Salary of Professor Agassiz, (in part,) .	2,000.00	
		11,345.91
Amount carried forward, . . .		$ 120,388.55

No. I.

Amount brought forward, ...		$ 153,317.32
Library. — Amount charged in Term Bills, to Undergraduates, Resident Graduates, Divinity and Law Students, ...		3,445.00
Theological Institution. — Amount charged Students for Instruction and Rent of Rooms, ...		1,703.90
Law School. — Amount charged Students for Instruction, .		7,950.12
Lawrence Scientific School,		
Amount charged Students for Instruction and Supplies in Professor Eliot's Department, .	4,728.91	
Amount charged Students for Instruction in Professor Eustis's Department, ...	1,900.00	
Amount received to pay expenses of the Department, ...	1,500.00	
Income of Gray Fund for Zoölogical Museum, .	3,000.00	
Houses and Lands, ...	14,403.97	
Exhibitions, ...	259.50	
Pennoyer Scholarships, ...	39.00	
		25,831.38

Receipts exclusive of Income.

Treasurer received for Mortgages paid off, ...		47,784.44
Library, received Wm. Gray's Donation, ...		5,000.00
Estate on Castle Street, ...		35,115.90
Scholarship of the Class of 1817, ...		200.00
N. I. Bowditch's Donation for Scholarships, ...		4,000.00
Donation for Prizes for Reading, ...		2,600.00
Suspense Account, ...		3,030.68
B. D. Greene's Legacy, ...		1,000.00
J. H. Kendall's Legacy, ...		2,000.00
F. A. Lane's Donation, ...		5,000.00
Massachusetts Fund for Support of Botanic Garden, . .		2,548.58
Subscription for Support of Botanic Garden, ...		72.83
Insurance and Guaranty Fund, ...		238.00
Balances, Sept. 1, 1862: —		
In City Bank, ...	18,369.50	
" hands of Wm. G. Stearns, Steward, . .	10,896.57	
" " Baring Brothers & Co., ...	3,554.25	
		32,820.32
		$ 333,658.47

(Continued.)

Amount brought forward,		$ 120,388.55
Lawrence Scientific School.		
For Expenditure of Income for Zoölogical Museum,		3,000.00
" " " Collection of Engravings,		400.00
" " " Lawrence Laboratory Departm't,		410.67
Observatory.		
From Edward B. Phillips's Legacy, for Salaries of Director and Assistant Observer, and for Books and Instruments,		4,318.92
George P. Bond (Observer),		450.44
Miscellaneous.		
Appleton Chapel Income Account,	608.67	
Gymnasium,	1,722.01	
Thomas Lee's Donation,	1,210.00	
President's House, Cambridge,	75.65	
Mary Osgood's Legacy,	360.00	
		3,976.33
Hersey Professorship of Theory and Practice of Physic, for Salary of Dr. Shattuck,		333.33
W. N. Boylston's Donation for Medical Prizes,		41.81
Jackson Medical Fund,		596.50
Warren Fund for Anatomical Museum,		184.11
Geo. C. Shattuck, Bequest for Professor of Anatomy,		1,370.00
Gore Annuitants, Amount paid,		1,500.00
Bussey Annuitants, Amount paid,		9,300.00
Daniel Williams's Legacy, paid for Minister and Teacher of Herring Pond and Marshpee Indians,		633.33
General Expenses, less by $ 5.70 for Sarah Winslow's Donation, and amount received for Diplomas,		8,873.65
Sarah Winslow's Donation paid for Minister and Schoolmaster of Tyngsborough, and Commissions,		227.92
Expenses of College Buildings, including Repairs, Gas Fixtures, Fuel and Gas for Lecture-Rooms and Chapel, Superintendent's Salary, care of Rooms and of College Grounds, &c., deducting Special Repairs charged to Individuals, and for Grass sold,		4,492.72
Houses and Lands,		9,279.09
Interest Account, Sundry Payments,		543.65

Investments and Payments of Liabilities.

Treasurer, Investments in Notes and Mortgages,	$ 45,000.00	
Insurance and Guaranty Fund,	2,626.89	
Notes Payable,	30,000.00	
Professor H. L. Eustis,	665.48	
United States 6% Bonds	45,000.00	
Contract with Tuttle, Howe, & Co., for Dormitory,	10,846.77	
		134,139.14
Balances Sept. 1, 1863: —		
In City Bank,	19,186.01	
" hands of Wm. G. Stearns, Steward,	8,964.05	
" " Baring Brothers & Co.,	1,048.25	
		29,198.31
		$ 333,658.47

No. II.
ACADEMIC
General

Expenses.

Salaries for the Year, viz.: —			
President Hill,		$2,500.00	
Professor Peabody,		2,500.00	
"	Agassiz (portion of salary from this Department),	500.00	
"	B. Peirce	2,400.00	
"	Gray,	2,000.00	
"	Bowen,	2,400.00	
"	Lovering,	2,400.00	
"	Torrey,	2,400.00	
"	Wyman,	900.00	
"	Sophocles,	1,800.00	
"	Lowell,	2,400.00	
"	Child,	2,400.00	
"	Lane,	2,400.00	
"	Cooke,	2,400.00	
"	Goodwin,	1,800.00	
"	J. M. Peirce,	1,200.00	
Tutors,	Jennison,	800.00	
"	Gurney,	800.00	
"	Hudson,	800.00	
"	Lincoln,	800.00	
"	Noble,	800.00	
"	Bates,	800.00	
Instructors,	Krauss,	640.00	
"	Bochu,	500.00	
"	Paine,	500.00	
Proctors,	Alden,	75.00	
"	Folsom,	100.00	
"	Colburn,	100.00	
"	Wadsworth,	100.00	
"	Swan,	50.00	
"	Green,	50.00	
"	Tarbell,	25.00	
"	Patten,	100.00	
Regent, Mr. Lovering,		500.00	
Registrar, Mr. Bowen,		200.00	
Treasurer, Mr. Silsbee,		1,500.00	
Steward, Mr. Stearns,		1,400.00	
Sec. of Overseers, Dr. Shurtleff,		60.00	
For keeping Treasurer's Books and Copying Records of the Corporation		1,500.00	
Grant to Professor Eliot,		300.00	
" "	Peabody,	1,000.00	
			$45,900.00
Paid to Account of Expenses, General,		7,096.67	
President's	Department,	42.30	
Treasurer's	"	50.57	
Steward's	"	133.88	
Professor Bond's	"	200.00	
Amounts carried forward,		$7,523.42	$45,900.00

No. II.

DEPARTMENT.

Statement.

Income.

Interest on Notes and Mortgages,	$22,460.90
" from Baring Brothers & Co., and gain in account,	77.04
" on Philadelphia and Reading and New York Central Railroad Bonds,	756.60
" " Jona. Phillip's Donation,	323.33
" " E. Hopkins's Donation,	133.33
" " Trustees of Count Rumford's Legacy,	816.75
" " Law School Account,	467.56
Dividends on Stocks,	39,370.39
Rents of Houses and Lands in Boston and Cambridge,	48,074.75
Beneficiary Fund received,	259.50
Pennoyer " "	39.00
Term Bills,	29,239.61
	142,254.35
Received from Trustees of N. I. Bowditch,	4,000.00
	$146,254.35

Less by credited to the following Accounts, viz.:—

In the Academic Department.		
Beneficiary Fund to Undergraduates,	$1,303.01	
" " Senior Undergraduates,	60.00	
John Glover's Annuity,	16.67	
Scholarships, viz.:—		
Saltonstall,	190.22	
Pennoyer,	257.92	
Alford,	27.60	
Abbot,	102.90	
Class of 1814,	117.78	
Kirkland of 1815,	193.70	
Class of 1817,	113.25	
" 1835,	91.25	
Shattuck,	2,800.00	
Walcott,	134,57	
Townsend,	1,026.87	
President's,	4,000.00	
E. Hopkins's Donation,	162.00	
Count Rumford's Legacy,	2,777.55	
T. Lee's Donation for Prof. Wyman's Salary,	1,210.00	
Bowdoin Legacy for Prize Dissertations,	301.50	
Boylston Prizes for Elocution,	148.15	
Dudley Legacy for Dudleian Lectures,	28.36	
Hollis Professorship of Divinity,	480.77	
Massachusetts Fund for Botanic Garden,	584.25	
In the Library.		
Thomas Hollis's Legacy,	132.20	
Samuel Shapleigh's "	188.80	
Horace A. Haven's "	118.01	
Thomas W. Ward's "	258.14	
Stephen Salisbury's "	248.70	
W. A. Boyden's Donation,	2.48	
Amounts carried forward,	$17,076.65	$146,254.35

No. II.

Amounts brought forward,	$ 7,523.42	$ 45,900.00
Expenses, Professor Lovering's Department,	400.00	
" Cooke's "	400.00	
" Horsford's "	1.08	
Committee of Examination,	265.76	
Overseers,	207.40	
Services of Undergraduates,	480.00	
		9,277.66
College Buildings (balance),		4,543.05
Library, in addition to amount charged to students,		3,874.57
Suspense Account,		16.00
Interest,		543.65
		$ 64,154.93

(Continued.)

Amounts brought forward,	$17,076.65	$146,254.35
In the Library.		
Subscriptions for Library,	324.02	
N. I. Bowditch's Legacy,	106.75	
In the Theological School.		
Theological Fund,	1,322.98	
Jackson Foundation and Fund,	875.48	
Clapp, Pomeroy, and Andrews Fund,	210.20	
Parkman Professorship,	762.66	
Hancock "	786.12	
Dexter Lectureship,	465.73	
Henry Lienow's Legacy,	437.36	
Nancy Kendall's "	100.00	
Abraham W. Fuller's Legacy,	50.00	
Lewis Gould's "	43.40	
John Foster's "	151.02	
Mary P. Townsend's "	250.00	
Winthrop Ward's "	114.58	
Bussey Income Fund,	2,802.26	
In the Law School.		
Isaac Royall's Legacy,	397.18	
Nathan Dane's Donation,	750.00	
Bussey Income Fund,	2,802.27	
In the Lawrence Scientific School.		
Abbott Lawrence's Bequest,	2,500.00	
Professorship of Engineering,	1,500.00	
In the Medical School.		
Hersey Professorship of Theory and Practice of Physic,	333.33	
Boylston Donation for Medical Prizes,	151.45	
" " Books,	31.83	
G. C. Shattuck's Donation for Dr. Jackson's Salary,	1,050.00	
Warren Fund for Anatomical Museum,	264.78	
Jackson Medical Fund,	693.76	
In the Department of the Observatory.		
Sears Fund,	520.35	
Edward B. Phillip's Legacy,	5,000.00	
Miscellaneous.		
Daniel William's Legacy,	650.00	
Sarah Winslow's Donation,	227.92	
Christopher Gore's Legacy (Annuity Fund),	1,500.00	
Peter C. Brook's Donation,	227.38	
Mary Osgood's Legacy,	360.00	
Jonathan Phillips's "	1,068.23	
Jonathan Phillips's Donation,	69.95	
Ward's Island,	50.00	
Insurance and Guaranty Fund,	22,006.48	
Bussey Annuitants,	9,300.00	
Bussey Institution Income Fund,	5,854.61	
Benjamin D. Green's Bequest,	22.22	
J. H. Kendall's "	33.34	
		83,244.29
Leaving amount of Income for Salaries and other purposes of the College		63,010.06
Insurance and Guaranty Account (Balance)		1,144.87
		$64,154.93

No. II.

PARTICULAR

Dr. *Exhibitions.*

For Amount of "Exhibition" money appropriated and paid to		
Seniors,	$ 335.00	
Juniors,	285.00	
Sophomores,	190.00	
Freshmen,	228.74	
		$ 1,038.74
Balance, August 31, 1863,		21,217.78
		$ 22,256.52

Dr. *Seniors'*

For Exhibitions,	$ 60,00
Balance, August 31, 1863,	1,200.00
	$ 1,260.00

Dr. *Saltonstall*

Bequests of Dorothy Saltonstall, Mary

For paid Beneficiaries, Income,	$ 180.00
Balance, August 31, 1863,	3,814.62
	$ 3,994.62

Dr. *Pennoyer*

Annuity of

For paid Beneficiaries, 1862,	$ 150.00
Balance, August 31, 1863,	5,138.48
	$ 5,288.48

Dr. *Alford*

Bequest of

For paid Beneficiary,	$ 25.00
Balance, August 31, 1863,	554.67
	$ 579.67

(Continued.)

ACCOUNTS.

Exhibitions. Cr.

By Balance due this Account August 31, 1862,		$ 20,826.84
One year's Income from Senior Exhibitions,	$ 60.00	
" " " John Glover's Annuity,	16.67	
Ward's Island,	50.00	
		126.67
Note and Interest, received of "A Graduate,"		259.50
Interest to August 1, 1863,		1,043.51
		$ 22,256.52

Exhibitions. Cr.

By Balance, August 31, 1862,	$ 1,200.00
Interest to August 31, 1863,	60.00
	$ 1,260.00

Scholarships. Cr.

Saltonstall, and Leverett Saltonstall.

By Balance, August 31, 1862,	Principal,	$ 3,330.00
	Increase,	474.40
Interest to August 31, 1863,		190.22
		$ 3,994.62

Scholarships. Cr.

W. Pennoyer.

By Balance, August 31, 1862,	Annuity,	$ 4,444.44
	Increase,	625.12
Interest to August 31, 1863,		218.92
		$ 5,288.48

Scholarship. Cr.

Joanna Alford.

By Balance, August 31, 1862,	$ 552.07
Interest to August 31, 1863,	27.60
	$ 579.67

No. II.

Dr. *Abbot*

For paid Beneficiary,	$ 100.00
Balance due this Account, August 31, 1863, Principal and Income,	2,085.50
	$ 2,185.50

Dr. *Scholarship of the Class*

Balance, August 31, 1863,	2,473.46
	$ 2,473.46

Dr. *Kirkland Scholarship*

For paid Beneficiaries,		$ 60.00
Balance, August 31, 1863,	Principal,	$ 4,017.46
	Income,	
		$ 4,077.46

Dr. *Scholarship of the Class*

For paid Beneficiary,		$ 114.00
Balance, August 31, 1863,	Principal,	2,364.26
	Income,	
		$ 2,478.26

Dr. *Scholarship of the Class*

For Balance, August 31, 1863,	Principal,	$ 1,165.00
	Income,	751.40
		$ 1,916.40

(Continued.)

Scholarship.

		Cr.
By Balance, August 31, 1862,	Principal,	$ 1,635.00
	Income,	447.60
Interest to August 31, 1863,		102.90
		$ 2,185.50

of 1814.

	Cr.
By Amount received of Members of the Class,	$ 2,300.00
Income,	55.68
Interest to August 31, 1863,	117.78
	$ 2,473.46

of the Class of 1815.

		Cr.
By Balance, August 31, 1862,	Principal,	$ 2,303.46
	Income,	1,580.30
Interest to August 31, 1863,		193.70
		$ 4,077.46

of 1817.

		Cr.
By Balance, August 31, 1862,	Principal,	$ 1,515.00
	Income,	650.01
Received from a Member of the Class,		200.00
Interest to August 31, 1863,		113.25
		$ 2,478.26

of 1835.

	Cr.
By Balance, August 31, 1862, Principal and Interest,	$ 1,825.15
Interest to August 31, 1863,	91.25
	$ 1,916.40

No. II.

Dr. *George C. Shattuck's*

For paid Income to Beneficiaries,	$ 600.00
Balance, August 31, 1863,	13,911.00
	$ 14,511.00

Dr. *Walcott Fund*

For paid Beneficiaries one year's Income,	$ 100.00
Balance, August 31, 1863,	2,725.87
	$ 2,825.87

Dr. *Thayer*

For paid Beneficiaries, through Steward, one year's Income,	$ 3,000.00

Dr. *President's*

For paid Beneficiaries, one year's Income,	$ 4,000.00
Balance, August 31, 1863,	3,500.00
	$ 7,500.00

Dr. *Mary P. Townsend's*

Income for the benefit

For paid Beneficiaries,	$ 1,000.00
Balance, August 31, 1863,	20,751.88
	$ 21,751.88

(Continued.)

Bequest, for Scholarships. Cr.

By Balance, August 31, 1863,	Principal,	$ 10,000.00
	Income,	1,711.00
Dividend on Cocheco Stock,		2,800.00
		$ 14,511.00

for Scholarships. Cr.

By Amount received, being two Philadelphia and Reading Railroad Bonds of $1,000 each,	$ 2,000.00
Interest to August 31, 1863,	825.87
	$ 2,825.87

*Scholarships.** Cr.

By received at Steward's Office, from Trustees of John E. Thayer, $ 3,000.00

Scholarships. Cr.

By received from Trustees of Nathaniel I. Bowditch,	$ 4,000.00
Balance, August 31, 1863,	3,500.00
	$ 7,500.00

Devise for Scholarships. Cr.

of "Indigent Scholars."

By received May, 1862,	$ 20,000.00
Interest to August 31, 1863,	1,751.88
	$ 21,751.88

* The income of the Thayer Scholarships does not appear on the Treasurer's books, as it is paid by the Trustees, through the Steward's Office, directly to the Beneficiaries.

No. II.

Dr. *Edward Hopkins's*

For paid Books for "Deturs,"	$ 162.00
Balance, August 31, 1863,	115.47
	$ 277.47

Dr. *James Bowdoin's*

For paid Prizes,		$ 210.00
Balance, August 31, 1863,	Principal,	2,500.00
	Income	3,621.48
		$ 6,331.48

Dr. *Ward N. Boylston's*

For paid Prizes,		$ 60.00
Balance, August 31, 1863,	Principal,	2,000.00
	Income,	1,051.21
		$ 3,111.21

Dr. *Hollis Professorship*

For Balance, August 31, 1863,	Principal,	$ 3,998.90
	Income,	6,097.19
		$ 10,096.09

Dr. *Hersey Professorship of*

Composed of the Donations of Ezekiel Hersey, Sarah Derby,

For paid Dr. Shattuck,	$ 333.33
Balance of Income paid Professor Wyman for Salary,	494.28
Balance, August 31, 1863,	16,677.13
	$ 17,504.74

(Continued.)

Donation for "Deturs." Cr.

By Balance, August 31, 1862,	$ 144.14
Received from Treasurer of Hopkins Donation,	133.33
	$ 277.47

Legacy. Cr.

By Balance, August 31, 1862,	Principal,	$ 2,500.00
	Income,	3,529.98
Interest to August 31, 1863,		301.50
		$ 6,331.48

Prizes for Elocution. Cr.

By Balance, August 31, 1862,	Principal,	$ 2,000.00
	Income,	963.06
Interest to August 31, 1863,		148.15
		$ 3,111.21

of Divinity. Cr.

By Balance, August 31, 1862,	Principal,	$ 3,998.90
	Income,	5,616.42
Interest to August 31, 1863,		480.77
		$ 10,096.09

Anatomy, Surgery, and Physic. Cr.

Esther Sprague, Abner Hersey, and John Cumming.

By Balance, August 31, 1862,	$ 16,677.13
Interest to August 31, 1863,	827.61
	$ 17,504.74

No. II.

Dr. *Count Rumford's*

For paid Professors Horsford's and Gibbs's Salary,	$ 1,400.00
Balance, August 31, 1863,	46,393.62
	$ 47,793.62

Dr. *Massachusetts Fund*

For Balance,	$ 12,598.23
	$ 12,598.23

Dr. *Subscription for*

For paid hire of laborers and other expenses,	$ 581.67
Balance, August 31, 1863,	1,318.33
	$ 1,900.00

Dr. *Joshua Fisher's*

For paid Professor Gray, Salary,		$ 1,713.86
Balance, August 31, 1863,	Principal,	33,664.75
	Income,	612.38
		$ 35,990.99

Dr. *Jonathan Phillips's*

For paid Salaries and Grants, — Salary of Greek Professor,	$ 393.28
Balance, August 31, 1863,	10,000.00
	$ 10,393.28

Dr. *Jonathan Phillips's Income for*

For Balance, August 31, 1863,	$ 22,432.81
	$ 22,432.81

(Continued.)

Legacy.

	Cr.
By Balance, August 31, 1862, { In hands of Trustees, Paris,	$ 6,000.00
Invested,	39,016.07
Received of Count Rumford's Trustees, Paris,	816.75
Interest to August 31, 1863,	1,960.80
	$ 47,793.62

for Botanic Garden.

	Cr.
By Balance from Professorship of Natural History,	$ 11,434.93
Received Subscription,	500.00
" Rent of House,	79.05
Interest to August 31, 1863,	584.25
	$ 12,598.23

Support of Botanic Garden.

	Cr.
By received Subscriptions to Fund,	$ 1,900.00
	$ 1,900.00

Legacy.

	Cr.
By Balance due this Account, August 31, 1862,	$ 34,277.13
Interest for one year to August 31, 1863,	1,713.86
	$ 35,990.99

*Donation.**

	Cr.
By Amount received,	$ 10,000.00
Interest on Mortgage,	393.28
	$ 10,393.28

Bequest.

General Purposes.

	Cr.
By received, April, 1862,	$ 20,000.00
Interest to August 31, 1863,	2,432.81
	$ 22,432.81

* The Investment on this Donation has been changed during the year. The Interest falling due after the yearly accounts were closed, the deficiency of Income will be credited in next year's accounts.

No. II.

Dr. *John McLean's*

For paid Professor Torrey, Salary,	$ 2,050.62
Balance, August 31, 1863, Principal,	25,544.15
Balance, August 31, 1863, Income,	15,468.16
	$ 43,062.93

Dr. *Plummer Foundation for the Support*

For paid on Account of Salary of Plummer Professor,	$ 1,191.44
Balance, August 31, 1863,	23,828.75
	$ 25,020.19

Dr. *Investment in*

For Cost of Estate, August 31, 1862,	$ 17,167.98
Expenses,	524.92
Carried to Income Account,	513.01
	$ 18,205.91

No. III.

LIBRARY.

Dr. *General*

For paid Salary to Mr. Sibley,	$ 1,500.00
" " " " Room Rent,	60.00
" " " Mr. E. Abbot, Jr.,	1,400.00
" " " Messrs. Cutter and Harris,	1,400.00
" " Binding, &c.,	215.51
" " Repairs, Fuel, Water, &c.,	458.40
" " Janitor, Stationery, &c.,	2,335.27
	$ 7,369.18

(Continued.)

Legacy.	Cr.
By Balance due this Account, August 31, 1862, ...	$ 41,012.31
Interest to August 31, 1863, ...	2,050.62
	$ 43,062.93

of a Professor of the "Philosophy of the Heart," &c.	Cr.
By Balance, August 31, 1862, Principal and Income, . .	$ 23,828.75
Interest to August 31, 1863, ...	1,191.44
	$ 25,020.19

Brattle House.	Cr.
By received Rents of Brattle House, and for Furniture sold, .	$ 1,037.93
Balance, August 31, 1863, ...	17,167.98
	$ 18,205.91

No. III.

LIBRARY.

Statement.	Cr.
By Amount received from Divinity Students, ...	$ 85.00
" " " Law "	410.00
" " " Undergraduates, ...	2,895.00
" " " Resident Graduates, &c., ...	104.61
Income for Balance, August 31, 1863, ...	3,874.57
	$ 7,369.18

No. III.

Dr. *Thomas Hollis's*

For paid for Books,	$ 79.12
Balance, August 31, 1863,	2,720.65
	$ 2,799.77

Dr. *Samuel Shapleigh's*

For paid for Books,	$ 156.67
Balance, August 31, 1863,	3,811.79
	$ 3,968.46

Dr. *Horace A. Haven's*

For paid for Books,	$ 110.34
Balance, August 31, 1863,	2,367.90
	$ 2,478.24

Dr. *Uriah A. Boyden's*

For Balance, August 31, 1863,	$ 52.16
	$ 52.16

Dr. *Thomas W. Ward's*

For paid for Books,	$ 187.80
Balance, August 31, 1863,	5,255.15
	$ 5,442.95

Dr. *Stephen Salisbury's*

The Income to be expended

For paid for Books,	$ 216.25
Balance, August 31, 1863,	5,037.03
	$ 5,253.28

(Continued.)

Fund for Library. Cr.

By Balance, August 31, 1862,	Principal,	$ 2,222.23
	Income,	445.34
Interest to August 31, 1863,		132.20
		$ 2,799.77

Fund for Library. Cr.

By Balance, August 31, 1862,	$ 3,777.77
Income,	1.89
Interest to August 31, 1863,	188.80
	$ 3,968.46

Legacy. Cr.

By Balance, August 31, 1862,	$ 2,360.23
Income to August 31, 1863,	118.01
	$ 2,478.24

Donation. Cr.

By Balance, August 31, 1862,	$ 49.68
Income to August 31, 1863,	2.48
	$ 52.16

Legacy for Books. Cr.

By received Amount of Bequest,	$ 5,000.00
Income to August 31, 1863,	442.95
	$ 5,442.95

Donation. Cr.

in the purchase of Books.

By Balance, August 31, 1862,	$ 4,974.10
Income to August 31, 1863,	279.18
	$ 5,253.28

No. III.

Dr. *William Gray's Donation*

The Principal of this Fund, amounting in 5 years to $ 25,000,

For paid for Books prior to August 1, 1861,	$ 7,718.43
" " since August 1, 1861,	4,965.77
" " to August 31, 1863,	9,918.54
	$ 22,602.74

Dr. *Nathaniel I. Bowditch's*

Income for the

For Balance, August 31, 1863,	$ 2,241.75
	$ 2,241.75

Dr. *Subscription for*

The following sums were subscribed to form a Fund, the Income

For Balance, August 31, 1863,	6,804.37
	$ 6,804.37

No. IV.

ACCOUNTS OF

THEOLOGICAL

Dr. *General*

For paid Salary to Professor Francis,	$ 1,800.00
" " Noyes,	2,400.00
" " Stearns,	400.00
Repairs, Superintendent, &c.,	1,031.24
Beneficiaries,	620.00
Dr. Hedge's Salary, as Professor of Ecclesiastical History,	600.00
Dr. Ellis's Salary, as Professor of Systematic Theology,	300.00
Balance to new Account, August 31, 1863,	31,221.11
	$ 38,372.35

(Continued.)

for Library. Cr.

is to be expended in purchasing Books for the Library.

By Amount received,	$ 22,500.00
Balance, August 31, 1863,	102.74
	$ 22,602.74

Legacy. Cr.

purchase of Books.

By received, May, 1861,	$ 2,000.00
Interest to August 31, 1863,	241.75
	$ 2,241.75

College Library. Cr.

to be expended in the purchase of Books for the Library.

By Balance August 31, 1861,	$ 6,267.00
Interest to August 31, 1863,	537.37
	$ 6,804.37

No. IV.

PROFESSIONAL SCHOOLS.

SCHOOL.

Statement. Cr.

By Balance due this Account, August 31, 1862,	$ 28,910.54
Amount of Term Bills, for Instruction, Library, Rent, &c.,	1,703.90
Income from Consolidated Fund for Hancock Professorship,	786.12
" " Dexter Lectureship Fund,	465.73
" " Consolidated Fund for Parkman Professorship,	762.66
" " Jackson Foundation and Fund,	589.48
" " Henry Lienow's Legacy,	437.36
" " Nancy Kendall's "	100.00
" " Abraham W. Fuller's Legacy,	50.00
" " Lewis Gould's "	43.40
" " J. H. Kendall's "	33.34
" " Bussey Income Fund,	2,802.26
" " Mary P. Townsend's Bequest,	250.00
Income from Winthrop Ward's Legacy,	114.58
Interest on this Account to August 31, 1863,	1,322.98
	$ 38,372.35

Dr. No. IV.

Consolidated Fund

Donations of Sarah Jackson,

For paid Theological School, for Beneficiaries,	$ 789.48
Balance, August 31, 1863,	17,629.51
	$ 18,418.99

Dr. *Clapp, Pomeroy, and*

Donations of Joshua Clapp, William

For paid Theological School,	$ 107.63
Balance, August 31, 1863,	4,379.45
	$ 4,487.08

Dr. *Consolidated Fund for Parkman*

Composed of the Donations of Samuel Parkman and Francis Parkman,

For paid Theological School,	$ 762.66
Balance, August 31, 1863,	15,253.15
	$16,015.81

Dr. *Consolidated Fund for Hancock*

Composed of the Legacy of Thomas Hancock, and of the Donations of

For paid Theological School,	$ 786.12
Balance, August 31, 1863,	15,722.31
	$ 16,508.43

Dr. *Dexter Lectureship*

The Legacy of

For paid Theological School,	$ 465.73
Balance, August 31, 1863,	9,314.65
	$ 9,780.38

Dr. *Samuel Hoar's Legacy*

(Income of the above

For amount of Legacy,	$ 1,000.00

(Continued.)

for Theological Students. Cr.

Thomas Cary, and George Chapman.

By Balance, August 31, 1862,	Principal,	$ 15,582.69
	Income,	1,960.82
Interest to August 31, 1863,		875.48
		$ 18,418.99

Andrews Donations. Cr.

Pomeroy, and Hannah C. Andrews.

By Balance, August 31, 1862,	Principal,	$ 3,857.90
	Income,	418.98
Interest to August 31, 1863,		210.20
		$ 4,487.08

Professorship of Pulpit Eloquence. Cr.

and of the Legacies of George Partridge and Eliphalet Porter.

By Balance, August 31, 1862,	$ 15,253.15
Interest to August 31, 1863,	762.66
	$ 16,015.81

Professorship of Hebrew, &c. Cr.

the Society for Promoting Theological Education and of Samuel Sewall.

By Balance, August 31, 1862,	$ 15,722.31
Interest to August 31, 1863,	786.12
	$ 16,508.43

on Biblical Literature. Cr.

Samuel Dexter.

By Balance, August 31, 1862,	$ 9,314.65
Interest to August 31, 1863,	465.73
	$ 9,780.38

for Theological Institution. Cr.

paid to Theological Institution.)

By received amount of Legacy, March, 1857,	$ 1,000.00

No. IV.

Dr. *Lewis Gould's*

For paid to Theological School,	$ 43.40
Balance, August 31, 1863,	867.94
	$ 911.34

Dr. *Mary P. Townsend's*
Income for the benefit of

For paid to Theological School,	$ 250.00
Balance, August 31, 1863,	5,000.00
	$ 5,250.00

Dr. *Winthrop Ward's*
For the benefit of

For paid Theological Institution,	$ 114.58
Balance, August 31, 1863,	2,000.00
	$ 2,114.58

LAW

Dr. *General*

For Balance due this Account, August 31, 1862,		$ 5,338.52
Paid Insurance,	125.00	
Repairs and other expenses,	812.85	
Books purchased,	904.42	
Furniture, Printing, Stationery, &c.,	1,395.24	
Salary to Professor Parker,	2,000.00	
" " Parsons,	3,000.00	
" " Washburn,	3,000.00	
Assistant Steward,	500.00	
Librarian,	200.00	
Prizes to Students for Dissertations,	150.00	
Instruction remitted,	50.00	
Loans,	350.00	
		12,487.51
Interest,		267.56
		$ 18,093.59

LAWRENCE

Dr. *General*

For Balance, August 31, 1862,	$ 349.54
paid Salary of Professor Eliot,	1,200.00
Repairs, Furnace, &c.,	410.67
	$ 1,960.21

(Continued.)

Legacy.	Cr.
By amount received of Executor,	$ 867.94
Interest to August 31, 1863,	43.40
	$ 911.34

Bequest.	Cr.
the Divinity School.	
By received, May, 1862,	$ 5,000.00
Interest to August 31, 1863,	250.00
	$ 5,250.00

Legacy.	Cr.
the Divinity School.	
By amount received,	$ 2,000.00
Interest to August 31, 1863,	114.58
	$ 2,114.58

SCHOOL.

Statement.	Cr.
By Amount of Term Bills,	$ 7,950.12
Income of Isaac Royall's Legacy,	750.00
" Nathan Dane's Donation,	397.18
" J. Foster's Legacy,	151.02
Bussey Income Account,	2,802.27
Balance to Debit, August 31, 1863,	6,043.00
	$ 18,093.59

SCIENTIFIC SCHOOL.

Statement.	Cr.
Received from Abbott Lawrence's Bequest,	$ 500.00
" " Professor of Chemistry,	1,460.21
	$ 1,960.21

No. IV.

Dr. *Professorship of*

For Current Expenses (for Fuel, Gas, Water, Chemicals, Apparatus, Books, and Advertising),	$ 1,112.64
Janitor and Assistants,	1,014.46
Repairs,	65.79
Assistant Steward,	200.00
Carried to Cr. of Lawrence Scientific School,	1,460.21
Balance, August 31, 1863,	875.81
	$ 4,728.91

Dr. *Professorship of*

For paid Current Expenses,	$ 747.77
Assistants,	209.25
Assistant Steward,	100.00
Professor Eustis's stated Salary, paid to Assistants,	1,500.00
" " additional Salary, from income of this Department,	842.98
Balance, August 31, 1863,	25,000.00
	$ 28,400.00

Dr. *Abbott Lawrence's Bequest for the*

For paid Professor Agassiz's salary,	$ 2,000.00
Laboratory and Geological Department,	500.00
Balance, August 31, 1863,	50,000.00
	$ 52,500.00

MEDICAL

Dr. *Ward N. Boylston's Donation*

For paid Prizes, &c.,	$ 41.81
Balance, August 31, 1863,	3,163.33
	$ 3,205.14

Dr. *Ward N. Boylston's*

For Balance, August 31, 1863,	$ 668.52
	$ 668.52

(Continued.)

Chemistry. Cr.

By Amount of Term Bills, for Instruction,	$ 4,728.91
	$ 4,728.91

Engineering. Cr.

By Balance, August 31, 1862,	$ 25,000.00
Interest for one year, to August 31, 1863,	1,500.00
Amount of Term Bills for Instruction,	1,900.00
	$ 28,400.00

Bequest. Cr.

Scientific School.

By received Donation,	$ 50,000.00
Interest to August 31, 1863,	2,500.00
	$ 52,500.00

SCHOOL.

for Medical Prizes. Cr.

By Balance, August 31, 1862,	$ 3,053.69
Interest for one year,	151.45
	$ 3,205.14

Donation for Books. Cr.

By Balance, August 31, 1862,	$ 636.69
Interest for one year,	31.83
	$ 668.52

No. IV.

Dr. *George C. Shattuck's Donation for*

For paid Dr. J. B. S. Jackson, Income,	$ 1,370.00
Balance, August 31, 1863,	14,000.00
	$ 15,370.00

Dr. *J. C. Warren's Fund*

For paid Expenses and Insurance on Museum,	$ 184.11
Balance, August 31, 1863, Principal,	5,000.00
Balance, August 31, 1863, Income,	509.81
	$ 5,693.92

Dr. *Jackson*

A Fund given for the benefit

For Interest paid,	$ 596.50
Balance, August 31, 1863,	13,972.47
	$ 14,568.97

No. V.

ASTRONOMICAL

Dr. *Sears*

Balance to new Capital, August 31, 1863,	$ 10,927.35
	$ 10,927.35

Dr. *Edward B. Phillips's*

For paid Salary of Mr. G. P. Bond,	$ 2,200.00
" " Assistants,	1,170.85
" for Books and Printing,	654.53
" Instruments and Apparatus,	974.62
Balance, August 31, 1863,	100,000.00
	$ 105,000.00

Dr. *Quincy Fund*

(Income of Fund appropriated

For Balance of 1861 Account,	$ 1,235.14

(Continued.)

Professor of Anatomy in Medical School. Cr.

By amount received,	$ 14,000.00
Received Dividend on Stark and Atlantic Mills,	1,370.00
	$ 15,370.00

for Anatomical Museum. Cr.

By Balance, August 31, 1862,	Principal,	$ 5,000.00
	Income,	429.14
Interest to August 31, 1863,		264.78
		$ 5,693.92

Medical Fund. Cr.

of the Medical School.

By amount received,	$ 13,278.71
Interest to August 31, 1863,	1,290.26
	$ 14,568.97

No. V.

OBSERVATORY.

Fund. (*Accumulating.*) Cr.

By Balance, August 31, 1862, Capital,	$ 10,407.00
Interest to August 31, 1863, 5 per cent,	520.35
	$ 10,927.35

Legacy for Salaries, Instruments, &c. Cr.

By Balance, August 31, 1862,	$ 100,000.00
Interest to August 31, 1863,	5,000.00
	$ 105,000.00

for Observatory. Cr.

to expense of printing, &c.)

By Amount due to this Account,	$ 1,235.14

No. VI.

MISCEL-

FUNDS APPROPRIATED

Dr. *Bussey*

The Legacy of Benjamin Bussey. One half the Income for the and the other half for establishing and

For Balance August 31, 1863,	$410,181.18

Dr. *Bussey Institution*

For Balance,	$ 10,856.25

Dr. *Peter C. Brooks's*

For paid Expenses, Repairs, &c.,	$ 98.15
Balance, August 31, 1863,	4,729.35
	$ 4,827.50

Dr. *Appleton Chapel*

For Balance, August 31, 1862,	$ 382.23
Paid for Singing and Music,	395.00
Repairs and Expenses,	213.67
	$ 990.90

Dr. *John Foster's Legacy. Income appropriated*

For Income this year to Law School,	$ 151.02
Balance, August 31, 1862,	3,020.48
	$ 3,171.50

No. VI.

LANEOUS.

TO SPECIAL PURPOSES.

Devise. Cr.

benefit of the Law and Theological Schools, in equal proportions; sustaining an Agricultural School.

By received (income property), ...	$ 410,181.18

Income Fund. Cr.

By Amount to Credit of this Account, August 31, 1863, . .	$ 10,856.25

Donation for building House for the President. Cr.

By Balance, August 31, 1862, ...	$ 4,600.12
Interest to August 31, 1863, ...	227.38
	$ 4,827.50

(*Income Account*). Cr.

By received Pew Rents, ...	$ 729.00
Balance, August 31, 1863, ...	261.90
	$ 990.90

alternately to Theological, Law, and Medical Schools. Cr.

By Balance, August 31, 1862,	Principal, ...	$ 2,000.00
	Income, ...	1,020.48
Interest to August 31, 1863, ...		151.02
		$ 3,171.50

No. VI.

Dr. *Gray Fund for*

Income for sustaining the "Gray

For paid Mr. Thies,	$ 400.00
Balance, August 31, 1863,	17,097.27
	$ 17,497.27

Dr. *Devise of Leonard*

Devised without

For paid Income,	$ 597.55
Balance, August 31, 1863,	13,710.52
	$ 14,308.07

Dr. *Frederick A. Lane's*

Income for the

For Balance August 31, 1863,	$ 5,000.00

Dr. *J. H. Kendall's*

for Indigent Students

For Balance August 31, 1863,	$ 2,033.34
	$ 2,033.34

Dr. *Benjamin D.*

Foundation of

For Balance, August 31, 1863,	$ 1,022.22
	$ 1,022.22

Dr. *Gymnasium*

For paid A. M. Hewlett, Salary,	$ 600.00
" Labor, Gas, Fuel, and Remissions,	1,122.01
Balance, August 31, 1863,	135.54
	$ 1,857.55

Dr. *Mary Osgood's*

Income after a certain time to be appropriated

For paid Dr. Osgood,	$ 360.00
Balance, Aug. 31, 1863,	6,000.00
	$ 6,360.00

(Continued.)

Collection of Engravings. Cr.

Collection of Engravings."

By amount received, Principal and Income to Aug. 31, 1862,	$ 16,672.27
Income,	825.00
	$ 17,497.27

Jarvis, of Baltimore. Cr.

restrictions.

By received Real Estate,	$ 11,800.00
" " Income,	2,508.07
	$ 14,308.07

Donation. Cr.

purchase of Books.

By received July, 1863,	$ 5,000.00

Legacy Cr.

in the Divinity School.

By received, April, 1863,	$ 2,000.00
Interest to August 31, 1863,	33.34
	$ 2,033.34

Greene's Bequest. Cr.

a Scholarship.

By received, March, 1863,	$ 1,000.00
Interest to August 31, 1863,	22.22
	$ 1,022.22

(*Income Account*). Cr.

By Balance, August 31, 1862,	$ 103.55
Received from students,	1,754.00
	$ 1,857.55

Legacy. Cr.

for the purchase of Books.

By received,	$ 6,000.00
Interest to August 31, 1863,	360.00
	$ 6,360.00

No. VI.

FUNDS IN TRUST FOR PURPOSES

Dr. *Daniel William's Legacy for Preaching*

For paid C. Marston, for Herring Pond Indians, . .	$ 200.00	
Paid Charles Marston, Treasurer of the Marshpee Indians, two thirds Income, ...	433.33	
		$ 633.33
Balance, August 31, 1863, { Principal, . .	13,000.00	
Balance, August 31, 1863, { Income, . .	2,306.71	
		15,306.71
		$ 15,940.04

Dr. *Sarah Winslow's*

For paid Rev. S. Barlow, Minister of Tyngsborough, half the net income of this Fund, ...	$ 111.11	
Paid N. C. Scoville, for services as Schoolmaster in Tyngsborough, half the net income of this Fund, ...	111.11	
		$ 222.22
Two and a half per cent commission on Income, carried to account of Expenses, ...		5.70
Balance, August 31, 1863, ...		4,558.34
		$ 4,786.26

Dr. *Gray Fund for Income for sustaining a Museum*

To paid Professor Agassiz, ...	$ 3,000.00
Balance, August 31, 1863, ...	51.500.00
	$ 54,500.00

No. VII.

Dr. STOCK

Balance, August 31, 1863, ...	$ 189,853.54
	$ 189,853.54

(Continued.)

NOT CONNECTED WITH THE COLLEGE.

the Gospel among the Indians. Cr.

By Balance, August 31, 1862,	Principal,	$ 13,000.00
	Income,	2,290.04
Interest for the year 1863,		650.00
		$ 15,940.04

Donation. Cr.

By Balance, August 31, 1862,	$ 4,558.34
Interest for the year 1863,	227.92
	$ 4,786.26

Zoölogical Museum. Cr.

of Comparative Zoölogy.

By received of William Gray, and Income,	$ 51,500.00
Income,	3,000.00
	$ 54,500.00

No. VII.

ACCOUNT. Cr.

By Balance,	$ 189,853.54
	$ 189,853.54

No. VIII.

The following Account exhibits the State of the Property, as embraced and balanced in the Treasurer's Books, August 31, 1863. (*The College Buildings, with the Library, and other Property contained in them belonging to the College, and the Grounds under and adjoining the same, have no fixed pecuniary value attached to them in the Treasurer's Books.*)

Notes and Mortgages,				$ 409,953.74
Jonathan Phillips's Donation invested in Mortgage,			$ 10,000.00	
New York Central Railroad Bonds, $ 1,000 each, 11 Bonds, valued at			10,000.00	
Philadelphia and Reading Railroad Bonds,			2,000.00	
In hands of Count Rumford's Trustees in Paris,			10,000.00	
				32,000.00
Bank Stock.	Boston,	200 shares,	8,933.00	
	Merchants',	50 "	5,000.00	
	Fitchburg,	24 "	2,403.00	
	New England,	30 "	3,000.00	
	Charles River,	60 "	6,000.00	
	Massachusetts,	12 "	3,000.00	
	Harvard,	50 "	5,000.00	
				33,336.00
Manufacturing Stock.	Merrimack,	17 shares,	17,000.00	
	Boston,	10 "	7,000.00	
	Stark,	19 "	18,900.00	
	Atlantic,	15 "	11,980.00	
	Cocheco,	20 "	10,000.00	
	Great Falls,	11 "	2,050.00	
	Amoskeag,	12 "	12,000.00	
	Appleton,	5 "	5,000.00	
	Hamilton,	5 "	5,000.00	
	Massachusetts,	7 "	6,600.00	
	Suffolk,	12 "	11,720.00	
	Manchester,	3 "	3,000.00	
	Pacific,	41 "	35,810.00	
	Lawrence,	25 "	18,750.00	
	Tremont,	5 "	4,550.00	
				169,360.00
Railroad Stock.	Pittsfield and North Adams, 50 shares,			5,000.00
Annuities.	William Pennoyer's,		4,444.44	
	John Glover's,		350.00	
				4,794.44
Real Estate.	Houses and Lands,		471,948.22	
	Ward's Island, in Boston Harbor,		1,200.00	
	Reversion of Buildings on Brattle Street, Boston,		1,000.00	
	Webb Estate, Boston,		56,473.07	
	Estate on Hawley Street,		47,492.27	
	" Hawkins Street,		33,175.34	
	Amory Estate on Franklin Street,		167,066.68	
	Jarvis Estate, Baltimore,		11,800.00	
	Contract with Tuttle, Howe, & Co.,		10,846.77	
	Amounts carried forward,		$ 801,002.35	$ 654,444.18

No. VIII.

And the foregoing Property represents the following Funds and Balances, and is answerable for the same.

Funds appropriated to the Academic Department.		
Balance of Stock Account,	$189,853.54	
Exhibitions,	21,217.78	
Exhibitions (Senior),	1,200.00	
		212,271.32
Scholarships.		
Saltonstall,	3,814.62	
Pennoyer,	5,138.48	
Alford,	554.67	
Abbot,	2,085.50	
Class of 1814,	2,473.46	
" 1815 (Kirkland),	4,017.46	
" 1817,	2,364.26	
" 1835,	1,916.40	
Shattuck,	13,911.00	
Walcott,	2,725.87	
Bowditch,	3,500.00	
Townsend, and Income,	20,751.88	
		63,253.60
Edward Hopkins's Donation for "Deturs,"	115.47	
James Bowdoin's Legacy,	6,121.48	
Boylston Fund, Prizes for Elocution,	3,051.21	
Paul Dudley's Legacy,	595.57	
Hollis Professorship of Divinity,	10,096.09	
" " Mathematics,	3,568.89	
Alford Professorship,	26,427.28	
Boylston "	26,988.00	
Hersey "	16,677.13	
Erving "	3,333.34	
Massachusetts Fund for Botanic Garden,	12,598.23	
Fisher Professorship,	34,277.13	
Eliot "	20,590.00	
Jonathan Phillips's Donation,	10,000.00	
" " Bequest,	22,432.81	
Smith Professorship,	22,037.93	
McLean "	41,012.31	
Perkins "	20,000.00	
Plummer "	23,828.75	
Fund for Permanent Tutors,	20,978.13	
Leonard Jarvis's Devise and Income,	13,710.52	
John Foster's Legacy,	3,020.48	
Subscription for Support of Botanic Garden,	1,318.33	
		342.779.08
Library Funds.		
Thomas Hollis's Bequest,	2,720.65	
Samuel Shapleigh's "	3,811.79	
Horace A. Haven's "	2,367.90	
Uriah A. Boyden's Donation,	52.16	
Thomas W. Ward's Bequest,	5,255.15	
Stephen Salisbury's Donation,	5,037.03	
Subscription for Library,	6,804.37	
N. I. Bowditch's Bequest and Income,	2,241.75	
		28,290.80
Amount carried forward,		$646,594.80

No. VIII. (Continued.

	Amounts brought forward,	$801,002.35	$654,444.18
Real Estate.	Brattle House, Cambridge, .	17,167.98	
	Real Estate in Dedham, .	3,122.00	
			821,292.33
Quincy Fund for Observatory, ...		1,235.14	
History of Harvard College, ...		791.35	
Amount due from Law School, ...		6,043.00	
" "	Appleton Chapel Income Account,	261.90	
" "	Suspense Account, . .	4,099.60	
" "	Wm. Gray's Donation, .	102.74	
			12,533.73
Investments.			
	Gray Fund for Zoölogical Museum, .	50,000.00	
	" Collection of Engravings,	15,000.00	
	United States Bonds, ...	45,000.00	
			110,000.00
Balances.			
	In City Bank, ...	19,186.01	
	" hands of W. G. Stearns, Steward,	8,964.05	
	" " Baring Brothers & Co., .	1,048.25	
			29,198.31
			$1,627,468.55

No. VIII. (Continued.)

Amount brought forward,		$646,594.80
Funds appropriated to the Law School.		
Isaac Royall's Legacy,	$7,943.63	
Nathan Dane's Donation,	15,000.00	
Funds appropriated to the Observatory.		22,943.63
Edward B. Phillips's Legacy,	100,000.00	
Sears Fund,	10,927.35	
George P. Bond (Observer),	838.00	
Funds appropriated to the Theological School.		111,765.35
Jackson Foundation and Fund,	17,629.51	
Clapp, Pomeroy, and Andrews Donations,	4,379.45	
Consolidated Fund for Parkman Professorship,	15,253.15	
" " Hancock "	15,722.31	
Dexter Lectureship on Biblical Literature,	9,314.65	
Lewis Gould's Legacy,	867.94	
Henry Lienow's "	8,747.32	
Nancy Kendall's "	2,000.00	
A. W. Fuller's "	1,000.00	
Theological Institution (balance),	31,221.11	
Mary P. Townsend's Legacy,	5,000.00	
Winthrop Ward's Legacy,	2,000.00	
Funds appropriated to the Scientific School.		113,135.44
Abbott Lawrence's Bequest,	50,000.00	
Count Rumford's Legacy,	46,393.62	
Professorship of Engineering,	25,000.00	
Thomas Lee's Donation,	10,030.00	
Balance of Salary due Professor H. L. Eustis,	442.98	
Funds appropriated to the Medical School.		131,866.60
Boylston Fund for Medical Prizes,	3,163.33	
" " Books,	668.52	
George C. Shattuck's Donation,	14,000.00	
Warren Fund for Anatomical Museum,	5,509.81	
Fund for Medical Students,	453.06	
Jackson Medical Fund,	13,972.47	
Funds appropriated to Special Purposes.		37,767.19
Gore Annuity Fund,	30,000.00	
Peter C. Brooks's Donation (balance),	4,729.35	
Subscription for "Olivier Models,"	51.41	
Gray Fund for Collection of Engravings,	17,097.27	
Mary Osgood's Legacy,	6,000.00	
Bussey Trust,	410,181.18	
Gymnasium Income,	135.54	
Insurance and Guaranty Fund,	1,732.46	
Bussey Institution Income Fund,	10,856.25	
Lawrence Scientific School (Chemistry),	875.81	
Donation for Prizes for Reading,	2,349.00	
F. A. Lane's Donation,	5,000.00	
B. D. Green's Legacy, and Interest,	1,022.22	
J. H. Kendall's "	2,000.00	
Funds in trust for purposes not connected with the College.		492,030.49
Daniel Williams's Legacy for Conversion of the Indians,	15,306.71	
Sarah Winslow's Donation for Minister and Schoolmaster in Tyngsborough, Mass.,	4,558.34	
Gray Fund for Zoölogical Museum,	51,500.00	
		71,365.05
		$1,627,468.55

Certificate of the Joint Committee of the Corporation and Overseers of Harvard College, for examining the Books and Accounts of the Treasurer, entered in the Journal kept by him.

We, the undersigned, a Joint Committee of the Corporation and Overseers of Harvard College to examine the Books and Accounts of the Treasurer for the year ending August 31, 1863, have examined from pages 38 to 75 inclusive, in Cash Book, and have seen that all the bonds, notes, mortgages, certificates of stock, and other evidences of property, which were received by him and on hand at the beginning of said year, are now in his possession, or are fully accounted for by entries made therein. We have also noticed all payments, both of principal and interest, indorsed on any of said bonds or notes, and have seen that the amounts so indorsed have been duly credited to the College.

We have carefully examined all notes, bonds, mortgages, and other securities invested during the said year, and are of opinion that all such investments are judiciously made and amply secured.

We have in like manner satisfied ourselves that all the entries for moneys expended by the Treasurer, or in any way charged to the College, are well vouched; such of them as are not supported by counter entries being proved by regular vouchers and receipts.

The Committee have also seen that all the entries for said year are duly transferred to the Ledger, and that the accounts there are rightly cast, and the balances carried forward correctly to new accounts.

(Signed,)

THOMAS HILL,
F. B. CROWNINSHIELD, } *Committee of Corporation.*

JACOB SLEEPER,
WM. A. RICHARDSON,
WM. MINOT, Jr.,
J. M. CHURCHILL,
GEORGE GARDNER, } *Committee of Overseers.*

Boston, December 9, 1863.

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HARVARD COLLEGE.

TREASURER'S STATEMENT.

1864.

UNIVERSITY OF ILLINOIS
JUL 17 1961
LIBRARY

TREASURER'S STATEMENT.

To the Honorable and Reverend,
The Overseers of Harvard College.

The Treasurer respectfully submits the accompanying statement of the pecuniary affairs of the College.

During the past year there has been credited to the several accounts in the different departments $72,434.79, which, deducted from the whole amount of income from all sources, $138,033.47, leaves for salaries and general expenses of the College, $65,598.68. There has been actually expended for these purposes, $65,270.63, leaving a balance of $328.05 to be added to the Insurance and Guaranty Fund, — as will be found more fully stated in the General Statement of the Academic Department, or Document No. II.

Donations have been received from many persons for purposes specified, as follows: —

From eleven gentlemen and a lady, for the purchase of Minerals for the College Cabinet by Professor Cooke while in Europe, sixteen hundred dollars.

From a committee of the Class of 1807, one thousand dollars, towards the building of a Hall for the Alumni.

From the late Charles Sanders, in addition to his

donation of the last year, for a similar purpose, of his estate in Cambridge, a bequest of twenty thousand dollars, for an Alumni Hall. Mr. Sanders's executors paid over this amount free of the legacy tax, to which it was subject by law. There is now available for the building of such a Hall about forty-one thousand dollars, and it is hoped that the example of the Class of 1807 may be followed speedily by so many other Classes, as to justify the commencement of a building, which would be as acceptable and useful as it should be ornamental and creditable to all the graduates of Harvard.

The Trustees of the President's Scholarships have paid over to the College seventy thousand dollars, as a fund for the support of sixteen scholarships heretofore sustained by them, to be hereafter known as the Bowditch Scholarships.

Doctor George Hayward, for many years one of the Fellows of the College, bequeathed five thousand dollars "for the purchase of books of modern science and literature for the library of the College," the legacy tax on which was generously paid by Mrs. Hayward.

The children of the late Rev. Doctor Convers Francis have presented, in conformity to his wishes, two thousand volumes of valuable French and German books to the Theological, and six hundred volumes to the general Library.

Augustus Story, Esq., of Salem, has given two thousand dollars, as a token of his regard for Harvard College, to establish a scholarship for deserving students.

The dormitory recently erected in the College yard has been named "Grays Hall," in commemoration of the large contributions to the resources of the College

from the late Francis C. Gray, and from William Gray, Esq.

A substantial and ornamental brick building, fitted up as an Herbarium for the valuable collection of Doctor Asa Gray, who has generously presented it to the College, has been erected within the Botanic Garden, with much care and at large cost, by Nathaniel Thayer, Esq.; and funds for its maintenance and increase have been and are being collected.

The temporary fund for the support of the Botanic Garden has been increased by a donation of $500, from an old friend and supporter both of the Garden and the College. This fund will, however, be exhausted before the expiration of the present financial year, and no other has been provided to continue it.

The property of the College is in good condition; there has been no inroad for its support during the past year upon the stock account, and a moderate increase of the Insurance and Guaranty Fund has been made, as will be seen on examination of the annexed statement.

NATHANIEL SILSBEE,
Treasurer.

BOSTON, December 8, 1864.

No. I.

GENERAL STATEMENT OF RECEIPTS AND HARVARD COLLEGE, FOR THE

Income.

Interest received on Notes and Mortgages,	$ 23,185.11	
Jonathan Phillips's Donation (mortgage),	743.33	
Baring Brothers & Co., and gain in account,	86.90	
New York Central Railroad Bonds,	640.20	
Philadelphia and Reading Railroad Bonds,	116.40	
Trustees of Count Rumford, Paris,	742.87	
Edward Hopkins's Donation,	176.22	
Gray Fund for Collection of Engravings,	787.50	
U. S. six per cent Bonds,	4,068.94	
N. I. Bowditch's Donation for Scholarships,	4,219.63	
		$ 34,767.10
Dividends on Stock.		
Boston Bank,	800.00	
Merchants' "	311.55	
New England "	240.00	
Massachusetts "	216.00	
Fitchburg "	180.00	
Charles River "	480.00	
Harvard "	400.00	
Merrimack Manufacturing Co.,	1,020.00	
Lawrence Mills " "	2,000.00	
Boston " "	700.00	
Great Falls " "	220.00	
Stark " "	1,710.00	
Amoskeag " "	1,080.00	
Appleton " "	500.00	
Hamilton " "	300.00	
Massachusetts " "	490.00	
Suffolk " "	360.00	
Manchester " "	1,200.00	
Pacific " "	9,840.00	
Atlantic " "	1,200.00	
Pittsfield and North Adams Railroad,	295.50	
		23,543.05
Appleton Chapel Fund, Rent of Pews,	896.00	
Gymnasium. — Income from Students,	1,912.00	
		2,808.00
Annuities. — John Glover's,	16.67	
" William Pennoyer's,	199.20	
		215.87
Rents of Houses and Lands, in Boston and Cambridge,		62,353.75
" Sanders Estate, Cambridge,		687.20
Massachusetts Fund for support of Botanic Garden,		158.10
Term Bills, charged Undergraduates for Instruction,	22,579.50	
Rent and Care of Rooms, and Lecture-Rooms,	7,345.25	
Advanced Standing,	927.50	
		30,852.25
Fuel. — Amount charged Students in Term Bills,	8,895.53	
Text-Books. — Amount charged Students in Term Bills,	7,076.27	
Gas. — Amount charged Students in Term Bills,	2,232.93	
		18,204.73
Amount carried forward,		$ 173,590.05

No. I.

DISBURSEMENTS BY THE TREASURER OF YEAR ENDING AUGUST 31, 1864.

Expenses.

Paid to Account of		
Salaries and Grants in the Academic Department, . .		$ 44,975.00
W. T. Richardson, Fuel, charged in Term Bills,	$ 8,895.53	
Sever & Francis, Text-Books, " " .	7,076.27	
Cambridge Gas Co., Gas, " " . .	2,232.93	
		18,204.73
Beneficiary Fund, Exhibitions to Undergraduates,	1,033.74	
Scholarships, viz.: —		
Saltonstall paid " . .	180.00	
Pennoyer " " . .	150.00	
Alford " " . .	25.00	
Abbot " " . .	150.00	
Class of 1814, " " . .	114.00	
Kirkland, Class of 1815 " " . .	200.00	
Shattuck " " . .	600.00	
Walcott " " . .	100.00	
Bowditch " " . .	4,000.00	
Townsend " " . .	1,000.00	
Edward Hopkins's Donation, for "Deturs," . .	137.15	
James Bowdoin's Legacy, for Prizes . . .	165.00	
W. N. Boylston's Donation, for Prizes for Elocution,	60.00	
Donation of Thomas Lee, " " Reading,	397.69	
		8,312.58
Subscription for support of Botanic Garden, ...		2,189.96
Suspense Account, ...		2,557.80
Library.		
For Salaries, Repairs, Binding, &c., as per Table III.,	7,934.41	
From Thomas Hollis's Bequest for Books, . .	185.26	
" S. Shapleigh's Legacy " . .	161.98	
" H. A. Haven's " " . . .	84.68	
" S. Salisbury's Donation " . .	28.63	
" Wm. Gray's " " . . .	1,901.33	
" T. W. Ward's Legacy " . .	465.52	
" N. I. Bowditch's " " . . .	97.88	
" Frederick A. Lane's Donation for Books,	46.70	
		10,906.39
Theological Institution.		
For Salaries, Repairs, Fuel, &c., . . .	7,462.22	
" Clapp, Pomeroy, and Andrews Donations,	25.25	
" Jackson Foundation and Fund, . . .	200.00	
		7,687.47
Law School.		
For Salaries, Prizes, Current Expenses, &c., as per Table IV.,		13,572.68
Lawrence Scientific School.		
For Expenses of Professorship of Chemistry, .	3,882.17	
" Count Rumford's Legacy, for Salaries,	2,400.00	
" Salary of Prof. Eustis, and Expenses of Professorship of Engineering, . . .	5,568.20	
" Salary of Professor Agassiz, (in part,) . .	2,000.00	
" Expenditure of Income for Zoölogical Museum,	3,000.00	
		16,850.37
Amount carried forward, . . .		$ 125,256.98

No. I.

Amount brought forward, ...		$ 173,590.05
Library. — Amount charged in Term Bills, to Undergraduates, Resident Graduates, Divinity and Law Students, ...		3,625.00
Theological Institution. — Amount charged Students for Instruction and Rent of Rooms, ...		1,629.75
Law School. — Amount charged Students for Instruction, ...	10,915.00	
Loan repaid, with interest, ...	61.83	
		10,976.83
Lawrence Scientific School,		
Amount charged Students for Instruction and Supplies in Professor Gibbs's Department, .	4,305.58	
Amount charged Students for Instruction and Supplies in Professor Eustis's Department, .	3,549.98	
Income of Fund for Professor Eustis's Department, ...	1,500.00	
Income of Gray Fund for Zoölogical Museum,	3,000.00	
		12,355.56

Receipts exclusive of Income.

Treasurer received for Mortgages paid off, . . .	105,000.00	
Library, received Wm. Gray's Donation, ...	2,500.00	
Donation for Prizes for Reading, ...	2,400.00	
Suspense Account, ...	2,155.67	
Insurance and Guaranty Fund, ...	320.00	
Subscription for Support of Botanic Garden, . .	1,500.00	
Charles Sanders's Bequest, for Alumni Hall, . .	20,000.00	
Class of 1807, Donation " " . .	1,000.00	
Bowditch Fund for Scholarships, ...	70,000.00	
Dr. George Hayward's Legacy, ...	5,000.00	
Merchants' Bank, stock sold, ...	1,200.00	
Notes Payable, borrowed, ...	5,000.00	
		216,075.67
Balances, Sept. 1, 1863: —		
In City Bank, ...	19,186.01	
" hands of Wm. G. Stearns, Steward, . .	8,964.05	
" " Baring Brothers & Co., . . .	1,048.25	
		29,198.31
		$ 447,451.17

(Continued.)

Amount brought forward,		$ 125,256.98
Observatory.		
From Edward B. Phillips's Legacy for Salaries of Director, and Assistant Observer, and for Books and Instruments,	4,534.39	
George P. Bond, Observer,	339.11	
		4,873.50
Medical School.		
Hersey Professorship of Theory and Practice of Physic, for Salary of Dr. Shattuck,	333.33	
W. N. Boylston's Donation for Medical Prizes,	102.90	
Jackson Medical Fund,	693.76	
Warren Fund for Anatomical Museum,	217.62	
Geo. C. Shattuck's Donation for Professor of Anatomy,	950.00	
		2,297.61
Miscellaneous.		
Appleton Chapel Income Account,	873.63	
Gray Collection of Engravings,	400.00	
Gymnasium, Income Account,	1,556.75	
Thomas Lee's Donation,	1,100.00	
President's House, Cambridge,	98.71	
Mary Osgood's Legacy,	360.00	
		4,389.09
Gore Annuitants,		1,200.00
Bussey Annuitants,		9,300.00
Daniel Williams's Legacy, paid for Minister and Teacher of Herring Pond and Marshpee Indians,		633.33
Sarah Winslow's Donation, paid for Minister and Schoolmaster of Tyngsborough, and Commissions,		227.92
Sanders Estate, Cambridge, paid Annuity,	489.00	
" " " repairs and improvements,	1,432.63	
		1,921.63
General Expenses, less by $ 5.70 for Sarah Winslow's Donation, and amount received for Diplomas,		10,141.87
Expenses of College Buildings, including Repairs, Gas Fixtures, Gas and Fuel for Lecture-Rooms and Chapel, Superintendent's Salary, care of Rooms and of College Grounds, &c., deducting Special Repairs charged to Individuals, and for Grass sold,		5,321.82
Houses and Lands,		14,743.59
Interest Account, Sundry Payments,		321.09

INVESTMENTS AND PAYMENTS OF LIABILITIES.

Treasurer, Investments in Notes and Mortgages,	$ 150,346.25	
Insurance and Guaranty Fund,	2,403.72	
Notes Payable,	5,000.00	
Professor H. L. Eustis,	442.98	
United States Bonds, (Bowditch Scholarships,)	70,000.00	
Grays Hall,	28,387.76	
		256,580.71
Balances Sept. 1, 1864: —		
In City Bank,	3,071.61	
" hands of Wm. G. Stearns, Steward,	6,346.21	
" " Baring Brothers & Co.,	824.21	
		10,242.03
		$ 447,451.17

No. II.

ACADEMIC

General

Expenses.

Salaries for the Year, viz.: —

President Hill,		$3,000.00	
Professor Peabody,		2,500.00	
"	Agassiz (portion of salary from this Department),	500.00	
"	B. Peirce	2,400.00	
"	Gray,	2,000.00	
"	Bowen,	2,400.00	
"	Lovering,	2,400.00	
"	Torrey,	2,400.00	
"	Wyman,	900.00	
"	Sophocles,	1,800.00	
"	Lowell,	2,400.00	
"	Child,	2,400.00	
"	Lane,	2,400.00	
"	Cooke,	2,400.00	
"	Goodwin,	1,800.00	
"	Gurney,	800.00	
"	J. M. Peirce,	1,200.00	
Tutors,	Jennison,	800.00	
"	Hudson,	800.00	
"	Lincoln,	800.00	
"	Noble,	800.00	
"	Bates,	800.00	
Instructors,	Krauss,	640.00	
"	Bocher,	500.00	
"	Paine,	500.00	
Proctors,	Stone,	100.00	
"	Folsom,	100.00	
"	Clapp,	100.00	
"	Lincoln,	100.00	
"	Pettee,	100.00	
"	Green,	100.00	
Regent, Mr. Lovering,		500.00	
Registrar, Mr. Bowen,		200.00	
Treasurer, Mr. Silsbee,		1,500.00	
Steward, Mr. Stearns,		1,400.00	
Sec. of Overseers, Dr. Shurtleff,		60.00	
For keeping Treasurer's Books and Copying Records of the Corporation		1,375.00	
			$44.975.00

Paid to Account of Expenses, General,	7,778.70	
President's Department,	34.00	
Treasurer's "	77.81	
Steward's "	144.90	
Professor Bond's "	200.00	
" Cooke's "	400.00	
" Lovering's "	400.00	
Amounts carried forward,	$9,035.41	$44,975.00

No. II.

DEPARTMENT.

Statement.

Income.

Interest on Notes and Mortgages,	$ 23,185.11	
" " United States Bonds,	4,068.94	
" " Railroad Bonds,	756.60	
" from Baring Brothers & Co.,	86.90	
" " Jona. Phillips's Donation,	743.33	
" " Edward Hopkins's Donation,	176.22	
" " Trustees of Count Rumford's Legacy,	742.87	
" " Gray Fund, for Collection of Engravings,	787.50	
" " Bowditch Scholarships,	4,219.63	
" " Law School Account,	471.28	
Dividends on Stocks,	23,543.05	
Rents of Houses and Lands,	48,183.92	
Annuities,	215.87	
Term Bills,	30,852.25	
		$ 138,033.47
Less by credited to the following Accounts, viz.:—		
In the Academic Department.		
Beneficiary Fund to Undergraduates,	$ 1,060.89	
" " Senior Undergraduate,	60.00	
John Glover's Annuity,	16.67	
Scholarships, — Saltonstall,	190.73	
Pennoyer,	199.20	
Alford,	27.73	
Abbot,	104.27	
Class of 1814,	117.97	
Kirkland Class of 1815,	195.04	
Class of 1817,	123.91	
" 1835,	95.82	
Walcott,	136.30	
Townsend,	1,029.78	
Bowditch,	4,219.63	
Benj. D. Greene's Bequest for Scholarship,	51.11	
E. Hopkins's Donation,	176.22	
Count Rumford's Legacy,	2,762.55	
T. Lee's Donation for Prof. Wyman's Salary,	1,100.00	
Bowdoin Legacy for Prize Dissertations,	306.07	
Boylston Prizes for Elocution,	152.56	
Dudley Legacy for Dudleian Lectures,	29.77	
Hollis Professorship of Divinity,	504.80	
Massachusetts Fund for Botanic Garden,	629.91	
Fund for Permanent Tutors, (to correct an error which occurred in 1838,)	.01	
In the Library.		
Thomas Hollis's Legacy,	136.03	
Samuel Shapleigh's Legacy,	190.58	
Horace A. Haven's "	118.40	
Thomas W. Ward's "	262.75	
Stephen Salisbury's Donation,	251.85	
U. A. Boyden's "	2.61	
N. I. Bowditch's Legacy,	112.08	
Frederick A. Lane's Donation,	270.83	
Dr. George Hayward's Legacy,	104.17	
Amounts carried forward,	$ 14,740.24	$ 138,033.47

No. II.

	Amounts brought forward,	$ 9,035.41	$ 44,975.00
Expenses,	Overseers,	441.40	
	Committee of Examination,	362.50	
	Services of Undergraduates,	504.00	
			10,343.31
Repairs of College Buildings (balance),			5,321.82
Library, in addition to amount charged to Students,			4,309.41
Interest,			321.09
			$ 65,270.63
Excess of Income over Expenditure,			$328.05
			$ 65,598.68

(Continued.)

Amounts brought forward,	$14,740.24	$138,033.47
In the Library.		
Subscriptions for Library,	340.22	
In the Theological School.		
Theological Fund,	1,452.65	
Jackson Foundation and Fund,	881.47	
Clapp, Pomeroy, and Andrews Fund,	218.97	
Parkman Professorship,	762.66	
Hancock "	786.12	
Dexter Lectureship,	465.73	
Henry Lienow's Legacy,	437.36	
Nancy Kendall's "	100.00	
Abraham W. Fuller's Legacy,	50.00	
Lewis Gould's "	43.40	
Mary P. Townsend's "	250.00	
Winthrop Ward's "	100.00	
J. H. Kendall's "	100.00	
Bussey Income Fund,	2,802.27	
In the Law School.		
Isaac Royall's Legacy,	397.18	
Nathan Dane's Donation,	750.00	
Bussey Income Fund,	2,802.26	
In the Lawrence Scientific School.		
Abbott Lawrence's Bequest,	2,500.00	
Professorship of Engineering,	1,500.00	
In the Medical School.		
Hersey Professorship of Theory and Practice of Physic,	333.33	
Boylston Donation for Medical Prizes,	153.97	
" " Books,	33.42	
G. C. Shattuck's Donation for Dr. Jackson's Salary,	950.00	
Warren Fund for Anatomical Museum,	270.05	
Jackson Medical Fund,	698.62	
John Foster's Legacy,	151.02	
In the Department of the Observatory.		
Sears Fund,	546.36	
Edward B. Phillips's Legacy,	5,000.00	
Miscellaneous.		
Daniel Williams's Legacy,	650.00	
Sarah Winslow's Donation,	227.92	
Christopher Gore's Legacy (Annuity Fund),	1,200.00	
Peter C. Brooks's Donation,	234.58	
Gray Collection of Engravings,	787.50	
Mary Osgood's Legacy,	360.00	
Jonathan Phillips's "	1,121.64	
Charles Sanders's Bequest,	83.33	
Ward's Island,	50.00	
Bussey Annuitants,	9,300.00	
Bussey Institution Income Fund,	6,163.03	
Insurance and Guaranty "	12,639.49	
		72,434.79
Leaving amount of Income for Salaries and other purposes of the College		$ 65,598.68

No. II.

PARTICULAR

Dr. *Exhibitions.*

For Amount of "Exhibition" money appropriated and paid to		
Seniors,	$335.00	
Juniors,	270.00	
Sophomores,	225.00	
Freshmen,	203.74	
		$1,033.74
Balance, August 31, 1864,		21,371.60
		$22,405.34

Dr. *Senior*

For Exhibition,	$60.00
Balance, August 31, 1864,	1,200.00
	$1,260.00

Dr. *Saltonstall*

Bequests of Dorothy Saltonstall, Mary

For paid Beneficiaries,	$180.00
Balance, August 31, 1864,	3,825.35
	$4,005.35

Dr. *Pennoyer*

Annuity of

For paid Beneficiaries,	$150.00
Balance, August 31, 1864,	5,187.68
	$5,337.68

Dr. *Alford*

Bequest of

For paid Beneficiary,	$25.00
Balance, August 31, 1864,	557.40
	$582.40

(Continued.)

ACCOUNTS.

Exhibitions. Cr.

By Balance, August 31, 1863,		$ 21,217.78
One year's Income from Senior Exhibition,	$ 60.00	
" " " John Glover's Annuity,	16.67	
Ward's Island,	50.00	
		126.67
Interest to August 31, 1864,		1,060.89
		$ 22,405.34

Exhibition. Cr.

By Balance, August 31, 1863,	$ 1,200.00
Interest to August 31, 1864,	60.00
	$ 1,260.00

Scholarships. Cr.

Saltonstall, and Leverett Saltonstall.

By Balance, August 31, 1863, Principal,	$ 3,330.00	
Increase,	484.62	
		$ 3,814.62
Interest to August 31, 1864,		190.73
		$ 4,005.35

Scholarships. Cr.

W. Pennoyer.

By Balance, August 31, 1863, Annuity,	$ 4,444.44	
Increase,	694.04	
		$ 5,138.48
Income to August 31, 1864,		199.20
		$ 5,337.68

Scholarship. Cr.

Joanna Alford.

By Balance, August 31, 1863,	$ 554.67
Interest to August 31, 1864,	27.73
	$ 582.40

No. II.

Dr. *Abbot*

For paid Beneficiaries,	$ 150.00
Balance, August 31, 1864,	2,039.77
	$ 2,189.77

Dr. *Scholarship of the Class*

For paid Beneficiary, 1863,	$ 114.00
" " 1864,	114.00
Balance, August 31, 1864,	2,363.43
	$ 2,591.43

Dr. *Kirkland Scholarship*

For paid Beneficiary,	$ 200.00
Balance, August 31, 1864,	4,012.50
	$ 4,212.50

Dr. *Scholarship of the Class*

Balance, August 31, 1864,	$ 2,602.17
	$ 2,602.17

Dr. *Scholarship of the Class*

Balance, August 31, 1864,	$ 2,012.22
	$ 2,012.22

(Continued.)

Scholarship. Cr.

By Balance, August 31, 1863,	Principal,	$ 1,635.00	
	Increase,	450.50	
			$ 2,085.50
Interest to August 31, 1864,			104.27
			$ 2,189.77

of 1814. Cr.

By Amount received from Members of the Class,	$ 2,300.00
Increase to August, 1863,	173.46
Interest to August 31, 1864,	117.97
	$ 2,591.43

of the Class of 1815. Cr.

By Balance, August 31, 1863,	Principal,	$ 2,303.46	
	Increase,	1,714.00	
			$ 4,017.46
Interest to August 31, 1864,			195.04
			$ 4,212.50

of 1817. Cr.

By Balance, August 31, 1863,	Principal,	$ 1,715.00	
	Increase,	763.26	
			$ 2,478.26
Interest to August 31, 1864,			123.91
			$ 2,602.17

of 1835. Cr.

By Balance, August 31, 1863,	Principal,	$ 1,165.00	
	Increase,	751.40	
			$ 1,916.40
Interest to August 31, 1864,			95.82
			$ 2,012.22

No. II.

Dr. *George C. Shattuck's*

For paid Beneficiaries,	$ 600.00
Balance, August 31, 1864,	13,311.00
	$ 13,911.00

Dr. *Walcott Fund*

For paid Beneficiary,	$ 100.00
Balance, August 31, 1864,	2,762.17
	$ 2,862.17

Dr. *Thayer*

For paid Beneficiaries, through Steward,	$ 3,000.00

Dr. *Bowditch*

For paid Beneficiaries,	$ 4,000.00
Balance, August 31, 1864,	73,719.63
	$ 77,719.63

Dr. *Mary P. Townsend's*

For paid Beneficiaries,	$ 1,000.00
Balance, August 31, 1864,	20,781.66
	$ 21,781.66

(Continued.)

Bequest, for Scholarships. Cr.

By Balance, August 31, 1863,	Principal,	$ 10,000.00	
	Increase,	3,911.00	
			$ 13,911.00

for Scholarships. Cr.

By Balance, August 31, 1863,	Principal,	$ 2,000.00	
	Increase,	725.87	
			$ 2,725.87
Interest to August 31, 1864,			136.30
			$ 2,862.17

Scholarships. Cr.

By received at Steward's Office, from Trustees of John E. Thayer,	$ 3,000.00

Scholarships. Cr.

By Balance, August 31, 1863,	$ 3,500.00
Received of Trustees of Nathaniel I. Bowditch,	616.66
" " " " Principal,	70,000.00
Received Income from Principal,	3,602.97
	$ 77,719.63

Devise for Scholarships. Cr.

By Balance, August, 1863.	Principal,	$ 20,000.00	
	Increase,	751.88	
			$ 20,751.88
Interest to August 31, 1864,			1,029.78
			$ 21,781.66

No. II.

Dr. *Edward Hopkins's*

For paid for Books for "Deturs,"	$ 137.15
Balance, August 31, 1864,	154.54
	$ 291.69

Dr. *Benjamin D. Greene's*

For Balance, August 31, 1864,	$ 1,073.33
	$ 1,073,33

Dr. *James Bowdoin's*

For paid Prizes,	$ 165.00
Balance, August 31, 1864,	6,262.55
	$ 6,427.55

Dr. *Ward N. Boylston's*

For paid Prizes,	$ 60.00
Balance, August 31, 1864,	3,143.77
	$ 3,203.77

Dr. *Hollis Professorship*

For Balance, August 31, 1864,	$ 10,600.89

(Continued.)

Donation for "Deturs." Cr.

By Balance, August 31, 1863,	$ 115.47
Received from Treasurer of Hopkins Donation,	176.22
	$ 291.69

Bequest for Scholarship. Cr.

By Balance, August 31, 1863,	Principal,	$ 1,000.00	
	Increase,	22.22	
			$ 1,022.22
Interest to August 31, 1864,			51.11
			$ 1,073.33

Legacy. Cr.

By Balance, August 31, 1863,	Principal,	$ 2,500.00	
	Increase,	3,621.48	
			$ 6,121.48
Interest to August 31, 1864,			306.07
			$ 6,427.55

Prizes for Elocution. Cr.

By Balance, August 31, 1863,	Principal,	$ 2,000.00	
	Income,	1,051.21	
			$ 3,051.21
Interest to August 31, 1864,			152.56
			$ 3,203.77

of Divinity. Cr.

By Balance, August 31, 1863,	Principal,	$ 3,998.90	
	Increase,	6,097.19	
			$ 10,096.09
Interest to August 31, 1864,			504.80
			$ 10,600.89

No. II.

Dr. *Hersey Professorship of*

Composed of the Donations of Ezekiel Hersey, Sarah Derby,

For paid Dr. Shattuck,	$ 333.33
Balance of Income paid Professor Wyman for Salary,	494.28
Balance, August 31, 1864,	16,677.13
	$ 17,504.74

Dr. *Count Rumford's*

For paid Professor Gibbs's Salary,	$ 2,400.00
Balance, August 31, 1864,	46,756.17
	$ 49,156.17

Dr. *Devise of Leonard*

Devised without

For paid Income,	$ 847.20
Balance, August 31, 1864,	13,710.52
	$ 14,557.72

Dr. *Massachusetts Fund*

For Balance, August 31, 1864,	$ 13,425.77
	$ 13,425.77

Dr. *Subscription for*

For paid hire of laborers and other expenses,	$ 2,189.96
Massachusetts Fund for Botanic Garden,	39.53
Balance, August 31, 1864,	588.84
	$ 2,818.33

(Continued.)

Anatomy, Surgery, and Physic. Cr.

Esther Sprague, Abner Hersey, and John Cumming.

By Balance, August 31, 1863,	$ 16,677.13
Interest to August 31, 1864,	827.61
	$ 17,504.74

Legacy. Cr.

By Balance, August 31, 1863,	In hands of Trustees, Paris,	$ 6,000.00	
	Invested,	40,393.62	
			$ 46,393.62
Received of Count Rumford's Trustees, Paris,			742.87
Interest to August 31, 1864,			2,019.68
			$ 49,156.17

Jarvis of Baltimore. Cr.

restrictions.

By Balance, August 31, 1863,	Principal,	$ 11,800.00	
	Increase,	1,910.52	
			$ 13,710.52
Received Income,			847.20
			$ 14,557.72

for Botanic Garden. Cr.

By Balance, August 31, 1863,	$ 12,598.23
Subscription for Botanic Garden,	39.53
Received Rent of House,	158.10
Interest to August 31, 1864,	629.91
	$ 13,425.77

Support of Botanic Garden. Cr.

By Balance, August 31, 1863,	$ 1,318.33
Received Subscriptions to Fund,	1,500.00
	$ 2,818.33

No. II.

Dr. *Joshua Fisher's*

For paid Professor Gray, Salary,	$ 1,713.86
Balance, August 31, 1864,	34,277.13
	$ 35,990.99

Dr. *Jonathan Phillips's*

For paid Salaries and Grants, — Salary of Greek Professor,	$ 743.33
Balance, August 31, 1864,	10,000.00
	$ 10,743.33

Dr. *Jonathan Phillips's*

Income for

For Balance, August 31, 1864,	$ 23,554.45
	$ 23,554.45

Dr. *John McLean's*

For paid Professor Torrey, Salary,	$ 2,050.62
Balance, August 31, 1864,	41,012.31
	$ 43,062.93

Dr. *Plummer Foundation for the Support*

For paid on Account of Salary of Plummer Professor,	$ 1,191.44
Balance, August 31, 1864,	23,828.75
	$ 25,020.19

Dr. *Investment in*

For Cost of Estate, August 31, 1863,	$ 17,167.98
Insurance, &c.,	106.20
Carried to Income Account,	1,262.97
	$ 18,537.15

(Continued.)

Legacy. Cr.

By Balance August 31, 1863,	Principal,	$ 33,664.75	
	Increase,	612.38	
			34,277.13
Interest to August 31, 1864,			1,713.86
			$ 35,990.99

Donation. Cr.

By Amount received,	$ 10,000.00
Interest on Mortgage,	743.33
	$ 10,743.33

Bequest. Cr.

General Purposes.

By Balance, August 31, 1863,	Principal,	$ 20,000.00	
	Increase,	2,432.81	
			$ 22,432.81
Interest to August 31, 1864,			1,121.64
			$ 23,554.45

Legacy. Cr.

By Balance, August 31, 1863,	Principal,	$ 25,544.15	
	Increase,	15,468.16	
			$ 41,012.31
Interest to August 31, 1864,			2,050.62
			$ 43,062.93

of a Professor of the "Philosophy of the Heart," &c. Cr.

By Balance, August 31, 1863,	$ 23,828.75
Interest to August 31, 1864,	1,191.44
	$ 25,020.19

Brattle House. Cr.

By received Rents, &c.,	$ 1,369.17
Balance, August 31, 1864,	17,167.98
	$ 18,537.15

No. III.

LIBRARY.

Dr. *General*

For paid Salary to Mr. Sibley,	$ 1,500.00
" " " " Room Rent,	60.00
" " " Mr. E. Abbot, Jr.,	1,400.00
" " " Messrs. Cutter and Harris,	1,400.00
" " Binding,	176.75
" " Repairs, Fuel, Water, &c.,	1,387.29
" " Janitor, Stationery, &c.,	2,010.37
	$ 7,934.41

Dr. *Thomas Hollis's*

For paid for Books,	$ 185.26
Balance, August 31, 1864,	2,671.42
	$ 2,856.68

Dr. *Samuel Shapleigh's*

For paid for Books,	$ 161.98
Balance, August 31, 1864,	3,840.39
	$ 4,002.37

Dr. *Horace A. Haven's*

For paid for Books,	$ 84.68
Balance, August 31, 1864,	2,401.62
	$ 2,486.30

Dr. *Uriah A. Boyden's*

For Balance, August 31, 1864,	$ 54.77
	$ 54.77

Dr. *Thomas W. Ward's*

For paid for Books,	$ 465.52
Balance, August 31, 1864,	5,052.38
	$ 5,517.90

No. III.

LIBRARY.

Statement. Cr.

By Amount received from Divinity Students,	$ 95.00	
" " " Law "	585.00	
" " " Undergraduates,	2,897.50	
" " " Resident Graduates,	47.50	
		$ 3,625.00
Income for Balance, August 31, 1864,		4,309.41
		$ 7,934.41

Fund for Library. Cr.

By Balance, August 31, 1863, Principal,	$ 2,222.23	
Increase,	498.42	
		$ 2,720.65
Interest to August 31, 1864,		136.03
		$ 2,856.68

Fund for Library. Cr.

By Balance, August 31, 1863, Principal,	$ 3,777.77	
Increase,	34.02	
		$ 3,811.79
Interest to August 31, 1864,		190.58
		$ 4,002.37

Legacy. Cr.

By Balance, August 31, 1863,	$ 2,367.90
Interest to August 31, 1864,	118.40
	$ 2,486.30

Donation. Cr.

By Balance, August 31, 1863,	$ 52.16
Interest to August 31, 1864,	2.61
	$ 54.77

Legacy for Books. Cr.

By Balance, August 31, 1863, Principal,	$ 5,000.00	
Increase,	255.15	
		5,255.15
Interest to August 31, 1864,		262.75
		$ 5,517.90

No. III.

Dr. *Stephen Salisbury's*

The Income to be expended

For paid for Books,	$ 28.63
Balance, August 31, 1864,	5,260.25
	$ 5,288.88

Dr. *William Gray's Donation*

The Principal of this Fund, amounting in 5 years to $ 25,000,

For paid for Books to August 31, 1863,	$ 22,602.74
" " August 31, 1864,	1,901.33
Balance, August 31, 1864,	495.93
	$ 25,000.00

Dr. *Nathaniel I. Bowditch's*

Income for the

For paid for Books,	$ 97.88
Balance, August 31, 1864,	2,255.95
	$ 2,353.83

Dr. *Frederick A. Lane's*

For paid for Books,	$ 46.70
Balance, August 31, 1864,	5,224.13
	$ 5,270.83

Dr. *Dr. George Hayward's*

Income for the

For Balance, August 31, 1864,	$ 5,104.17
	$ 5.104.17

Dr. *Subscriptions for*

For Balance, August 31, 1864,	$ 7,144.59
	$ 7,144.59

(Continued.)

Donation. Cr.

in the purchase of Books.

By Balance, August 31, 1863,			$ 5,037.03
Interest to August 31, 1864,			251.85
			$ 5,288.88

for Library. Cr.

is to be expended in purchasing Books for the Library.

By Amount received,			$ 25,000.00
			$ 25,000.00

Legacy. Cr.

purchase of Books.

By Balance, August 31, 1863,	Principal,	$ 2,000.00	
	Increase,	241.75	
			$ 2,241.75
Interest to August 31, 1864,			112.08
			$ 2,353.83

Donation. Cr.

By Balance, August 31, 1863,			$ 5,000.00
Interest to August 31, 1864,			270.83
			$ 5,270.83

Legacy. Cr.

purchase of Books.

By received, March, 1864,			$ 5,000.00
Interest to August 31, 1864,			104.17
			$ 5,104.17

College Library. Cr.

By Balance, August 31, 1863,	Principal,	$ 6,267.00	
	Increase,	537.37	
			$ 6,804.37
Interest to August 31, 1864,			340.22
			$ 7,144.59

No. IV.

ACCOUNTS OF

THEOLOGICAL

Dr. *General*

For paid Salary to Professor Noyes,	$ 2,400.00
" " Stearns,	2,400.00
Dr. Hedge's Salary, as Professor of Ecclesiastical History,	600.00
Dr. Ellis's Salary, as Professor of Systematic Theology,	300.00
Repairs, Superintendent, &c.,	1,336.99
Beneficiaries,	425.23
Balance, August 31, 1864,	33,489.09
	$ 40,951.31

Dr. *Consolidated Fund*

Donations of Sarah Jackson,

For paid Theological School, for Beneficiaries,	$ 593.32
" " for Cary Fund,	200.00
Balance, August 31, 1864,	17,717.66
	$ 18,510.98

Dr. *Clapp, Pomeroy, and*

Donations of Joshua Clapp, William

For paid Theological School,	$ 25.25
Balance, August 31, 1864,	4,573.17
	$ 4,598.42

Dr. *Consolidated Fund for Parkman*

Donations of Samuel Parkman and Francis Parkman,

For paid Theological School,	$ 762.66
Balance, August 31, 1864,	15,253.15
	$16,015.81

No. IV.

PROFESSIONAL SCHOOLS.

SCHOOL.

Statement. Cr.

By Balance, August 31, 1863,	$ 31,221.11
Amount of Term Bills, for Instruction, Library, Rent, &c.,	1,786.69
Income from Consolidated Fund for Hancock Professorship,	786.12
" " Dexter Lectureship Fund,	465.73
" " Consolidated Fund for Parkman Professorship,	762.66
" " Jackson Foundation and Fund,	593.32
" " Henry Lienow's Legacy,	437.36
" " Nancy Kendall's "	100.00
" " Abraham W. Fuller's Legacy,	50.00
" " Lewis Gould's "	43.40
" " J. H. Kendall's "	100.00
" " Bussey Income Fund,	2,802.27
" " Mary P. Townsend's Bequest,	250.00
" " Winthrop Ward's Legacy,	100.00
Interest on this Account to August 31, 1864,	1,452.65
	$ 40,951.31

for Theological Students. Cr.

Thomas Cary, and George Chapman.

By Balance, August 31, 1863,	Principal,	$ 15,582.69	
	Increase,	2,046.82	
			$ 17,629.51
Interest to August 31, 1864,			881.47
			$ 18,510.98

Andrews Donations. Cr.

Pomeroy, and Hannah C. Andrews.

By Balance, August 31, 1863,	Principal,	$ 3,857.90	
	Increase,	521.55	
			$ 4,379.45
Interest to August 31, 1864,			218.97
			$ 4,598.42

Professorship of Pulpit Eloquence. Cr.

and Legacies of George Partridge and Eliphalet Porter.

By Balance, August 31, 1863,	$ 15,253.15
Interest to August 31, 1864,	762.66
	$ 16,015.81

No. IV.

Dr. *Consolidated Fund for Hancock*

Legacy of Thomas Hancock, and Donations of the Society

For paid Theological School,	$ 786.12
Balance, August 31, 1864,	15,722.31
	$ 16,508.43

Dr. *Dexter Lectureship*

Legacy of

For paid Theological School,	$ 465.73
Balance, August 31, 1864,	9,314.65
	$ 9,780.38

Dr. *Samuel Hoar's Legacy*

(Income of the above

For amount of Legacy,	$ 1,000.00

Dr. *Lewis Gould's*

For paid to Theological School,	$ 43.40
Balance, August 31, 1864,	867.94
	$ 911.34

Dr. *Mary P. Townsend's*

Income for the benefit of

For paid Theological School,	$ 250.00
Balance, August 31, 1864,	5,000.00
	$ 5,250.00

Dr. *Winthrop Ward's*

For the benefit of

For paid Theological School,	$ 100.00
Balance, August 31, 1864,	2,000.00
	$ 2,100.00

Dr. *Nancy Kendall's*

For paid Theological School,	$ 100.00
Balance, August 31, 1864,	2,000.00
	$ 2,100.00

(Continued.)

Professorship of Hebrew, &c. Cr.

for Promoting Theological Education and of Samuel Sewall.

By Balance, August 31, 1863,	$ 15,722.31
Interest to August 31, 1864,	786.12
	$ 16,508.43

on Biblical Literature. Cr.

Samuel Dexter.

By Balance, August 31, 1863,	$ 9,314.65
Interest to August 31, 1864,	465.73
	$ 9,780.38

for Theological Institution. Cr.

paid to Theological Institution.)

By received amount of Legacy, March, 1857,	$ 1,000.00

Legacy. Cr.

By Balance, August 31, 1863,	$ 867.94
Interest to August 31, 1864,	43.40
	$ 911.34

Bequest. Cr.

the Divinity School.

By Balance, August 31, 1863,	$ 5,000.00
Interest to August 31, 1864,	250.00
	$ 5,250.00

Legacy. Cr.

the Divinity School.

By Balance, August 31, 1863,	$ 2,000.00
Interest to August 31, 1864,	100.00
	$ 2,100.00

Legacy. Cr.

By Balance, August 31, 1863,	$ 2,000.00
Interest to August 31, 1864,	100.00
	$ 2,100.00

No. IV.

Dr. *Abraham W. Fuller's*

For paid Theological School,	$ 50,00
Balance, August 31, 1864,	1,000.00
	$ 1,050.00

Dr. *Henry Lienow's*

For paid Theological School,	$ 437.36
Balance, August 31, 1864,	8,747.32
	$ 9,184.68

Dr. *J. H. Kendall's*

For paid Theological School, 1863,	$ 33.34
" " 1864,	100,00
Balance, August 31, 1864,	2,000.00
	$ 2,133.34

LAW

Dr. *General*

For Balance, August 31, 1863,		$ 6,043.00
Paid Insurance,	$ 125.00	
Repairs, Fuel, Printing, Stationery, and other expenses,	2,880.22	
Books purchased,	1,157.46	
Salary to Professor Parker,	2,000.00	
" " Parsons,	3,000.00	
" " Washburn,	3,000.00	
Assistant Steward,	500.00	
Librarian,	200.00	
Prizes to Students for Dissertations,	200.00	
Instruction remitted,	50.00	
Loans,	460.00	
		$ 13,572.68
Interest,		471.28
		$ 20,086.96

LAWRENCE

Dr. *Professorship*

For Current Expenses (for Fuel, Gas, Water, Chemicals, Apparatus, Books, and Advertising),	$ 2,477.17
Janitor and Assistants,	1,175.00
Assistant Steward,	200.00
Balance, August 31, 1864,	1,299.22
	$ 5,151.39

(Continued.)

Legacy.

	Cr.
By Balance, August 31, 1863,	$ 1,000.00
Interest to August 31, 1864,	50.00
	$ 1,050.00

Legacy.

	Cr.
By Balance, August 31, 1863,	$ 8,747.32
Interest to August 31, 1864,	437.36
	$ 9,184.68

Legacy.

	Cr.
By Amount received, April, 1863,	$ 2,000.00
Interest to August 31, 1864,	133.34
	$ 2,133.34

SCHOOL.

Statement.

		Cr.
By Amount of Term Bills,	$ 10,915.00	
Loan Repaid, with Interest,	61.83	
Income of Isaac Royall's Legacy,	750.00	
" Nathan Dane's Donation,	397.18	
Bussey Income Account,	2,802.26	
For overcharge for Annuities,	156.95	
		$ 15,083.22
Balance, August 31, 1864,		5,003.74
		$ 20,086.96

SCIENTIFIC SCHOOL.

of Chemistry.

	Cr.
By Balance August 31, 1863,	$ 875.81
Amount of Term Bills, for Instruction and Apparatus,	4,275.58
	$ 5,151.39

No. IV.

Dr. *Professorship of*

For paid Current Expenses,		$ 668.20
Assistants,		1,050.00
Assistant Steward,		100.00
Professor Eustis's stated Salary, paid to Assistants,		1,500.00
" " additional Salary, from income of this Department,	$ 750.00	
Balance of Income to Cr. of Professor Eustis,	981.78	
		1,731.78
Balance, August 31, 1864,		25,000.00
		$ 30,049.98

Dr. *Abbott Lawrence's*

For the

For paid Professor Agassiz's salary,	$ 2,000.00
Balance, August 31, 1864,	50,500.00
	$ 52,500.00

Dr. *Gray Fund for*

Income for sustaining a Museum

For paid Professor Agassiz,	$ 3,000.00
Balance, August 31, 1864,	51.500.00
	$ 54,500.00

MEDICAL

Dr. *Ward N. Boylston's Donation*

For paid Prizes, &c.,	$ 102.90
Balance, August 31, 1864,	3,214.40
	$ 3,317.30

Dr. *Ward N. Boylston's*

For Balance, August 31, 1864,	$ 701.94
	$ 701.94

(Continued.)

Engineering.	Cr.
By Balance, August 31, 1863,	$ 25,000.00
Interest to August 31, 1864,	1,500.00
Amount of Term Bills for Instruction,	3,549.98
	$ 30,049.98

Bequest.	Cr.
Scientific School.	
By Balance, August 31, 1863,	$ 50,000.00
Interest to August 31, 1864,	2,500.00
	$ 52,500.00

Zoölogical Museum.	Cr.
of Comparative Zoölogy.	
By Balance, August 31, 1863,	$ 51,500.00
Interest for one year,	3,000.00
	$ 54,500.00

SCHOOL.

for Medical Prizes.	Cr.
By Balance, August 31, 1863,	$ 3,163.33
Interest to August 31, 1864,	153.97
	$ 3,317.30

Donation for Books.	Cr.
By Balance, August 31, 1863,	$ 668.52
Interest to August 31, 1864,	33.42
	$ 701.94

No. IV.

Dr. *George C. Shattuck's Donation for*

For paid Dr. J. B. S. Jackson, Income,	$ 950.00
Balance, August 31, 1864,	14,000.00
	$ 14,950.00

Dr. *J. C. Warren's Fund*

For paid Expenses and Insurance on Museum,	$ 217.62
Balance, August 31, 1864,	5,562.24
	$ 5,779.86

Dr. *Jackson*

A Fund given for the benefit

For paid Interest,	$ 693.76
Balance, August 31, 1864,	13,977.33
	$ 14,671.09

No. V.

ASTRONOMICAL

Dr. *Sears*

For Balance, August 31, 1864,	$ 11,473.71
	$ 11,473.71

Dr. *Edward B. Phillips's*

For paid Salary of Professor Bond,	$ 2,200.00
" " Assistants,	1,821.05
" for Books, Printing, &c.,	513.34
" Instruments and Apparatus,	465.61
Balance, August 31, 1864,	100,000.00
	$ 105,000.00

Dr. *Quincy Fund*

For Balance, August 31, 1863,	$ 1,235.14

(Continued.)

Professor of Anatomy in Medical School. Cr.

By Balance, August 31, 1863,	$ 14,000.00
Received Dividend on Stark and Atlantic Mills,	950.00
	$ 14,950.00

for Anatomical Museum. Cr.

By Balance, August 31, 1863,	Principal,	$ 5,000.00	
	Increase,	509.81	
			$ 5,509.81
Interest to August 31, 1864,			270.05
			$ 5,779.86

Medical Fund. Cr.

of the Medical School.

By Balance, August 31, 1863,	$ 13,972.47
Interest to August 31, 1864,	698.62
	$ 14,671.09

No. V.

OBSERVATORY.

Fund. (*Accumulating.*) Cr.

By Balance, August 31, 1863,	$ 10,927.35
Interest to August 31, 1864,	546.36
	$ 11,473.71

Legacy for Salaries, Instruments, &c. Cr.

By Balance, August 31, 1863,	$ 100,000.00
Interest to August 31, 1864,	5,000.00
	$ 105,000.00

for Observatory. Cr.

By Balance, August 31, 1864,	$ 1,235.14

No. VI.

MISCEL-

FUNDS APPROPRIATED

Dr. *Bussey*

For paid Annuitants, ...	$ 9,300.00	
" Bussey Income Fund, one half Income,	5,604.53	
" Theological Institution, one quarter Income,	2,802.27	
" Law School, one quarter Income, . .	2,802.26	
		$ 20,509.06
Balance August 31, 1864, ...		410,181.18
		$ 430,690.24

Dr. *Bussey Institution*

For paid Insurance, Repairs, &c., on Bussey Farm, . .	$ 312.45
Balance, August 31, 1864, ...	16,706.83
	$ 17,019.28

Dr. *Peter C. Brooks's*

For paid Expenses, Repairs, &c., ...	$ 98.71
Balance, August 31, 1864, ...	4,865.22
	$ 4,963.93

Dr. *Appleton Chapel*

For Balance, August 31, 1863, ...	$ 261.90
Paid for Singing and Music, ...	468.08
" " Repairs and Expenses, ...	405.55
	$ 1,135.53

Dr. *John Foster's Legacy. Income appropriated*

For paid Medical School, Income for this year, ...	$ 151.02
Balance, August 31, 1864, ...	3,020.48
	$ 3,171.50

No. VI.

LANEOUS.

TO SPECIAL PURPOSES.

Devise.

		Cr.
By Balance, August 31, 1863,		$ 410,181.18
Interest to August 31, 1864,		20,509.06
		$ 430,690.24

Income Fund.

		Cr.
By Balance, August 31, 1863,		$ 10,856.25
Interest to August 31, 1864,		558,50
Bussey Devise,		5,604.53
		$ 17,019.28

Donation for building House for the President.

		Cr.
By Balance, August 31, 1863,		$ 4,729.35
Interest to August 31, 1864,		234.58
		$ 4,963.93

(*Income Account*).

		Cr.
By received Pew Rents,		$ 896.00
Balance, August 31, 1864,		239.53
		$ 1,135.53

alternately to Theological, Law, and Medical Schools.

			Cr.
By Balance, August 31, 1863,	Principal,	$ 2,000.00	
	Income,	1,020.48	
			$ 3,020.48
Interest to August 31, 1864,			151.02
			$ 3,171.50

No. VI.

Dr. *Gray Fund for*

Income for sustaining the

For paid Mr. Thies,	$ 400.00
Balance, August 31, 1864,	17,484.77
	$ 17,884.77

Dr. *Gymnasium.*

For paid A. M. Hewlett, Salary,	$ 600.00
" Labor, Gas, Fuel, and Remissions,	956.75
Balance, August 31, 1864,	490.79
	$ 2,047.54

Dr. *Mary Osgood's*

Income after a certain time to be appropriated

For paid Mrs. Osgood,	$ 360.00
Balance, Aug. 31, 1864,	6,000.00
	$ 6,360.00

Dr. *Charles Sanders's Donation*

Subject to

For Balance, August 31, 1864,	$ 20,000.00

Dr. *Charles Sanders's Bequest*

For Balance, August 31, 1864,	$ 20,083.33
	$ 20,083,33

(Continued.)

Collection of Engravings. Cr.

" *Gray Collection of Engravings.*"

By Balance, August 31, 1863,	$ 17,097.27
Income,	787.50
	$ 17,884.77

(*Income Account*). Cr.

By Balance, August 31, 1863,	$ 135.54
Received from Students,	1,912.00
	$ 2,047.54

Legacy. Cr.

for the purchase of Books.

By Balance, August 31, 1863,	$ 6,000.00
Interest to August 31, 1864,	360.00
	$ 6,360.00

for an Alumni Hall. Cr.

an Annuity.

By Amount received,	$ 20,000.00

for an Alumni Hall. Cr.

By Amount received,	$ 20,000.00
Interest to August 31,	83.33
	$ 20,083.33

No. VI.

FUNDS IN TRUST FOR PURPOSES

Dr. *Daniel Williams's Legacy for*

For paid C. Marston, for Herring Pond Indians, . . .	$ 200.00	
Paid Charles Marston, Treasurer of the Marshpee Indians, two thirds Income, ...	433.33	
		$ 633.33
Balance, August 31, 1864, ...		15,323.38
		$ 15,956.71

Dr. *Sarah Winslow's*

For paid Rev. S. Barlow, Minister of Tyngsborough, half the net income of this Fund, ...	$ 111.11	
Paid N. C. Scoville, for services as Schoolmaster in Tyngsborough, half net income of this Fund, ...	111.11	
		$ 222.22
Two and a half per cent commission on Income, carried to account of Expenses, ...		5.70
Balance, August 31, 1864, ...		4,558.34
		$ 4,786.26

No. VII.

Dr. STOCK

For Balance, August 31, 1864, ...	$ 195,837.54
	$ 195,837.54

(Continued.)

NOT CONNECTED WITH THE COLLEGE.

Preaching the Gospel among the Indians. Cr.

By Balance, August 31, 1863,	Principal,	$ 13,000.00	
	Increase,	2,306.71	
			15,306.71
Interest for one year,			650.00
			$ 15,956.71

Donation. Cr.

By Balance, August 31, 1863,	$ 4,558.34
Interest for one year,	227.92
	$ 4,786.26

No. VII.

ACCOUNT. Cr.

By Balance, August 31, 1863,	$ 189,837.54
Gore Annuity Fund,	6,000.00
	$ 195,837.54

No. VIII.

The following Account exhibits the State of the Property, as embraced and balanced in the Treasurer's Books, August 31, 1864. (*The College Buildings, with the Library, and other Property contained in them belonging to the College, and the Grounds under and adjoining the same, have no fixed pecuniary value attached to them in the Treasurer's Books.*)

Notes and Mortgages,				$ 455,299.99
Jonathan Phillips's Donation invested in Mortgage,			$ 10,000.00	
11 New York Central Railroad Bonds, valued at			10,000.00	
2 Philadelphia and Reading " " " "			2,000.00	
In hands of Count Rumford's Trustees in Paris,			10,000.00	
				32,000.00
Bank Stock.	Boston,	200 shares,	8,933.00	
	Merchants',	38 "	3,800.00	
	New England,	30 "	3,000.00	
	Massachusetts,	12 "	3,000.00	
	Charles River,	60 "	6,000.00	
	Harvard,	50 "	5,000.00	
	Fitchburg,	24 "	2,403.00	
				32,136.00
Manufacturing Stock.	Merrimack,	17 shares,	17,000.00	
	Boston,	10 "	7,000.00	
	Stark,	19 "	18,900.00	
	Atlantic,	15 "	11,980.00	
	Cocheco,	20 "	10,000.00	
	Great Falls,	11 "	2,050.00	
	Amoskeag,	12 "	12,000.00	
	Appleton,	5 "	5,000.00	
	Hamilton,	5 "	5,000.00	
	Massachusetts,	7 "	6,600.00	
	Suffolk,	12 "	11,720.00	
	Manchester,	3 "	3,000.00	
	Pacific,	41 "	35,810.00	
	Lawrence,	25 "	18,750.00	
	Tremont,	5 "	4,550.00	
				169,360.00
Railroad Stock.	Pittsfield and North Adams, 50 shares,			5,000.00
Annuities.	William Pennoyer's,		4,444.44	
	John Glover's,		350.00	
				4,794.44
Real Estate.	Houses and Lands,		471,948.22	
	Ward's Island, Boston Harbor,		1,200.00	
	Reversion of Buildings on Brattle Street,		1,000.00	
	Webb Estate,		56,473.07	
	Estate on Hawley Street,		48,066.03	
	" " Hawkins Street,		33,175.34	
	Amory Estate,		167,066.68	
	Jarvis Estate, Baltimore,		11,800.00	
	Grays Hall,		39,234.53	
	Brattle House,		17,167.98	
	Real Estate in Dedham,		3,122.00	
	Sanders Estate, Cambridge,		21.234.43	
				871,488.28
	Amount carried over,			$ 1,570,078.71

No. VIII.

And the foregoing Property represents the following Funds and Balances, and is answerable for the same.

Funds appropriated to the Academic Department.		
Balance of Stock Account,	$195,837.54	
Exhibitions,	21,371.60	
Senior Exhibitions,	1,200.00	
		$218,409.14
Scholarships.		
Saltonstall,	3,825.35	
Pennoyer,	5,187.68	
Alford,	557.40	
Abbot,	2,039.77	
Class of 1814,	2,363.43	
" 1815 (Kirkland),	4,012.50	
" 1817,	2,602.17	
" 1835,	2,012.22	
Shattuck,	13,311.00	
Walcott,	2,762.17	
Bowditch,	73,719.63	
Townsend,	20,781.66	
B. D. Green's Bequest for Scholarship,	1,073.33	
		134,248.31
Edward Hopkins's Donation for "Deturs,"	154.54	
James Bowdoin's Legacy,	6,262.55	
Boylston Fund, Prizes for Elocution,	3,143.77	
Paul Dudley's Legacy,	625.34	
Hollis Professorship of Divinity,	10,600.89	
" " Mathematics,	3,568.89	
Alford Professorship,	26,427.28	
Boylston "	26,988.00	
Hersey "	16,677.13	
Erving "	3,333.34	
Massachusetts Fund for Botanic Garden,	13,425.77	
Fisher Professorship,	34,277.13	
Eliot "	20,590.00	
Jonathan Phillips's Donation,	10,000.00	
" " Bequest,	23,554.45	
Smith Professorship,	22,037.93	
McLean "	41,012.31	
Perkins "	20,000.00	
Plummer "	23,828.75	
Fund for Permanent Tutors,	15,467.03	
Leonard Jarvis's Devise and Income,	13,710.52	
Subscription for Support of Botanic Garden,	588.84	
Lee Donation for Prizes for Reading,	4,351.31	
Thomas Lee's Donation for Professor Wyman's Salary,	10,030.00	
		350.655.77
Library Funds.		
William Gray's Donations,	495.93	
Thomas Hollis's Bequest,	2,671.42	
Samuel Shapleigh's "	3,840.39	
Horace A. Haven's "	2,401.62	
Uriah A. Boyden's Donation,	54.77	
Thomas W. Ward's Bequest,	5,052.38	
Stephen Salisbury's Donation,	5,260.25	
N. I. Bowditch's Bequest,	2,255.95	
Frederick A. Lane's Donation,	5,224.13	
George Hayward's Legacy,	5,104.17	
Subscription for Library,	7,144.59	
		39,505.60
Amount carried over,		$742,818.82

No. VIII. (Continued.)

Amounts brought over, ...		$1,570,078.71
Quincy Fund for Observatory, ...	1,235.14	
History of Harvard College, ...	791.35	
Amount due from Law School, ...	5,003.74	
" " Appleton Chapel Income Account,	239.53	
" " Suspense Account, ...	4,485.73	
		11,755.49
Investments.		
Gray Fund for Zoölogical Museum, .	50,000.00	
" Collection of Engravings,	15,000.00	
United States Bonds, ...	45,000.00	
" " " (Bowditch Scholarships),	70,000.00	
		180,000.00
Balances.		
In City Bank, ...	3,071.61	
" hands of Wm. G. Stearns, Steward,	6,346.21	
" " Baring Brothers & Co., .	824.21	
		10,242.03
		$1,772,076.23

No. VIII. (Continued.)

Amount brought over,		$ 742,818.82
Funds appropriated to the Law School.		
Isaac Royall's Legacy,	$ 7,943.63	
Nathan Dane's Donation,	15,000.00	
		22,943.63
Funds appropriated to the Observatory.		
Edward B. Phillips's Legacy,	100,000.00	
Sears Fund,	11,473.71	
George P. Bond (Observer),	1,164.50	
		112,638.21
Funds appropriated to the Theological School.		
Jackson Foundation and Fund,	17,717.66	
Clapp, Pomeroy, and Andrews Donations,	4,573.17	
Consolidated Fund for Parkman Professorship,	15,253.15	
" " Hancock "	15,722.31	
Dexter Lectureship on Biblical Literature,	9,314.65	
Lewis Gould's Legacy,	867.94	
Henry Lienow's "	8,747.32	
Nancy Kendall's "	2,000.00	
A. W. Fuller's "	1,000.00	
Theological Institution (balance),	33,489.09	
Mary P. Townsend's Legacy,	5,000.00	
Winthrop Ward's Legacy,	2,000.00	
J. H. Kendall's Legacy,	2,000.00	
		117,685.29
Funds appropriated to the Scientific School.		
Abbott Lawrence's Bequest,	50,500.00	
Count Rumford's Legacy,	46,756.17	
Professorship of Engineering,	25,000.00	
Balance due Professor H. L. Eustis,	981.78	
Professorship of Chemistry,	1,299.22	
Gray Fund for Zoölogical Museum,	51,500.00	
		176,037.17
Funds appropriated to the Medical School.		
Boylston Fund for Medical Prizes,	3,214.40	
" " " Books,	701.94	
George C. Shattuck's Donation,	14,000.00	
Warren Fund for Anatomical Museum,	5,562.24	
Fund for Medical Students,	604.08	
Jackson Medical Fund,	13,977.33	
		38,059.99
Funds appropriated to Special Purposes.		
Gore Annuity Fund,	24,000.00	
Peter C. Brooks's Donation (balance),	4,865.22	
Subscription for "Olivier Models,"	51.41	
Gray Fund for Collection of Engravings,	17,484.77	
Mary Osgood's Legacy,	6,000.00	
Bussey Trust,	410,181.18	
Gymnasium Income,	490.79	
Insurance and Guaranty Fund,	18,127.39	
Bussey Institution Income Fund,	16,706.83	
John Foster's Legacy,	3,020.48	
Charles Sanders's Donation for Alumni Hall,	20,000.00	
" " Bequest " " "	20,083.33	
Class of 1807, Donation " " "	1,000.00	
		542,011.40
Funds in trust for purposes not connected with the College.		
Daniel Williams's Legacy for Conversion of the Indians,	15,323.38	
Sarah Winslow's Donation for Minister and Schoolmaster in Tyngsborough, Mass.,	4,558.34	
		19,881.72
		$ 1,772,076.23

Certificate of the Joint Committee of the Corporation and Overseers of Harvard College, for examining the Books and Accounts of the Treasurer, entered in the Journal kept by him.

We, the undersigned, a Joint Committee of the Corporation and Overseers of Harvard College to examine the Books and Accounts of the Treasurer for the year ending August 31, 1864, have examined from pages 76 to 107 inclusive, in Cash Book, and have seen that all the bonds, notes, mortgages, certificates of stock, and other evidences of property, which were received by him and on hand at the beginning of said year, are now in his possession, or are fully accounted for by entries made therein. We have also noticed all payments, both of principal and interest, indorsed on any of said bonds or notes, and have seen that the amounts so indorsed have been duly credited to the College.

We have carefully examined all notes, bonds, mortgages, and other securities invested during the said year, and are of opinion that all such investments are judiciously made and amply secured.

We have in like manner satisfied ourselves that all the entries for moneys expended by the Treasurer, or in any way charged to the College, are well vouched; such of them as are not supported by counter entries being proved by regular vouchers and receipts.

The Committee have also seen that all the entries for said year are duly transferred to the Ledger, and that the accounts there are rightly cast, and the balances carried forward correctly to new accounts.

(Signed,)

THOMAS HILL,
F. B. CROWNINSHIELD, } *Committee of Corporation.*

JACOB SLEEPER,
F. COGSWELL,
WM. A. RICHARDSON,
WM. MINOT, Jr.,
GEORGE GARDNER,
W. AMORY, } *Committee of Overseers.*

Boston, December 7, 1864.

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HARVARD COLLEGE.

TREASURER'S STATEMENT.

1865.

UNIVERSITY OF ILLINOIS
JUL 17 1961

TREASURER'S STATEMENT.

TREASURER'S STATEMENT.

To the Honorable and Reverend,
The Overseers of Harvard College.

The Treasurer respectfully submits his Annual Statement of the financial affairs of the College.

During the past year the income from all sources has been $166,929.17. The several funds and accounts in the different departments have been credited $85,333.31, and the general expenses and salaries have amounted to $68,907.64; making the whole expenditure $154,240.95, and leaving a balance of $12,688.22.

This balance has been carried to the Insurance and Guaranty Fund, to replace, in part, the drafts upon that fund in 1863 to repair the inroads made upon the stock account, in the six previous years, by the excess of expenditures over income.

The above is more fully exhibited in the General Statement of the Academic Department, Document No. II.

The following donations have been made to the College during the year ending August 31, 1865:—

Doctor Asa Gray, having deposited his valuable Herbarium in the building erected for that purpose in the Botanic Garden by Nathaniel Thayer, Esq., as named in my last Report, has formally made over the same, together with his botanical library, to the President and Fellows, as the foundation of the Harvard University Herbarium. To this collection, consisting of about twenty-two hundred works, has been added another of valuable and costly botanical books, the gift of the Hon. John A. Lowell. The current expenses of the establishment for the first half of the year were met by a donation of two hundred dollars for that purpose from Doctor Jacob Bigelow. There has been more recently received, through the hands of George B. Emerson, Esq., for its permanent support, ten thousand five hundred and fifty dollars, contributed by persons whose names appear upon the records of the College. The temporary fund for the support of the Botanic Garden has received the further aid of one thousand dollars, contributed by the same friend of the College spoken of in connection with it in my last Report, whose name is withheld.

James Lawrence, Esq., has generously given fifty thousand dollars, in United States 1881 Bonds, "for the use of the Engineering and Chemical Departments of the Lawrence Scientific School," in addition to three

thousand for the immediate supply of instruments and materials required by them.

A donation of five thousand dollars, in addition to a former one of the same amount for the same purpose, has been received from Thomas Lee, Esq., "for the encouragement of the exercise of reading."

Five thousand dollars was placed in the hands of the President in February, by a generous donor who withholds his name, for the direct relief of indigent students.

A marble bust of Ralph Waldo Emerson, by Thomas R. Gould, has been presented to the College Library by the artist.

A marble bust of the late Doctor George Hayward, by Richard Greenough, has been presented by Mrs. Hayward, which is also placed in the College Library.

By the liberality of several gentlemen known for their interest in the welfare of the College, an experiment is in progress to enable such students as may so desire to procure their meals at their actual cost. The management is in the hands of the students, and will no doubt result in great benefit to them and to the College.

Some addition to the income of the College has resulted from a small increase of tuition fees and rents in some of the College buildings. This was used, so far

as it was in anticipation considered available, in the making of grants to such professors and instructors as were thought to have suffered most from the depreciation of the currency. It is hoped that the future may supply still further means for more general relief.

The Brattle House estate, which had become of no use to the College, and was productive of no income, has been sold, at a price which closes the account upon the Treasurer's books without loss, to Messrs. Welch, Bigelow, & Co., who have transferred to it their well-known printing establishment.

Since the close of the financial year in August, the Hon. Samuel Hooper has placed fifty thousand dollars in the hands of trustees, to establish a School of Mines in connection with the Lawrence Scientific School, and for the foundation of a professorship to be called the Sturgis Hooper Professorship.

The late Hon. Tyler Bigelow bequeathed to the College ten thousand dollars for the establishment of scholarships, to be assigned in part for good conduct, and not entirely by the College scale of rank; and his son, Chief Justice Bigelow, has generously paid over the same free from the legacy tax.

Doctor Alexander Thomas has given three thousand dollars for the establishment of a scholarship to be called the Gorham Thomas Scholarship, in memory of his son.

The College property is in good condition, but ex-

penditures upon some of the buildings in the College yard soon will be, and even now are required, for which no funds are provided. I know of no aid which would more benefit the College than the establishment of a sufficient fund, the interest of which should be appropriated to general purposes.

NATHANIEL SILSBEE,

Treasurer.

BOSTON, December 15, 1865.

No. I.

GENERAL STATEMENT OF RECEIPTS AND HARVARD COLLEGE, FOR THE

Income.

Interest on Notes and Mortgages,	$ 25,532.30	
Jonathan Phillips's Donation,	571.67	
Baring Brothers & Co.,	26.00	
New York Central Railroad Bonds,	627.00	
Philadelphia and Reading Railroad Bonds,	108.00	
Trustees of Count Rumford,	1,219.15	
Edward Hopkins's Donation,	258.16	
Gray Fund for Collection of Engravings,	862.50	
United States Six-per-cent Bonds,	5,769.82	
Bowditch Scholarships,	8,942.50	
		$ 43,917.10
Dividends on Stock.		
Charles River National Bank, Cambridge,	600.00	
First " " "	500.00	
Fitchburg " "	240.00	
Massachusetts " "	720.00	
Merchants' " "	342.00	
New England " "	1,050.00	
Old Boston " "	2,800.00	
Amoskeag Manufacturing Company,	1,320.00	
Appleton " "	500.00	
Atlantic " "	600.00	
Boston " "	700.00	
Cocheco " "	900.00	
Great Falls " "	110.00	
Hamilton " "	150.00	
Lawrence " "	1,250.00	
Manchester " "	720.00	
Massachusetts " "	420.00	
Merrimack " "	1,020.00	
Pacific " "	9,020.00	
Stark " "	3,420.00	
Suffolk " "	360.00	
Pittsfield and North Adams Railroad,	285.00	
		27,027.00
Donation for Salary of Assistant in Chemistry,		300.00
Appleton Chapel, Rent of Pews,		815.00
Gymnasium. — Income from Students,		1,692.00
Annuities. — John Glover's,	16.67	
" William Pennoyer's,	315.76	
		332.43
Rents of Houses and Lands, in Boston and Cambridge,	67,521.78	
" Sanders Estate,	1,469.91	
" Garden House, Botanic Garden,	158.10	
		69,149.79
Term Bills.		
Charged Undergraduates for Instruction,	30,551.40	
Rent and Care of Rooms and Lecture-Rooms,	8,149.50	
Advanced Standing,	415.00	
		39,115.90
Amount carried forward,		$ 182,349.22

No. I.

DISBURSEMENTS BY THE TREASURER OF YEAR ENDING AUGUST 31, 1865.

Expenses.

Paid to Account of		
Salaries and Grants in Academic Department,		$ 49,640.00
W. T. Richardson, Fuel, charged in Term Bills,	$ 13,154.74	
Sever & Francis, Text-Books, " "	6,749.83	
Cambridge Gas Co., Gas, " "	3,066.62	
		22,971.19
Beneficiary Fund, Exhibitions,	1,065.00	
Scholarships.		
Saltonstall,	180.00	
Pennoyer,	150.00	
Alford,	25.00	
Abbot,	50.00	
Class of 1814,	114.00	
Kirkland Class of 1815,	200.00	
Class of 1817,	150.00	
Class of 1835,	50.00	
Shattuck,	600.00	
Walcott,	100.00	
Bowditch,	4,125.00	
Townsend,	1,000.00	
E. Hopkins's Donation, for "Deturs,"	147.55	
J. Bowdoin's Legacy, for Prizes,	290.00	
W. N. Boylston's Donation, for Prizes for Elocution,	60.00	
Thomas Lee's Donation, for Prizes for Reading,	640.00	
Donation for Benefit of Indigent Students,	1,125.00	
		10,071.55
Subscription for support of Botanic Garden,		2,011.85
Suspense Account,		1,895.88
Library.		
For Salaries, Repairs, Binding, &c., as per Table III.,	8,135.48	
From N. I. Bowditch's Legacy for Books,	160.02	
" Wm. Gray's Donation "	694.38	
" H. A. Haven's Legacy "	108.52	
" Geo. Hayward's " "	251.62	
" Thomas Hollis's " "	139.40	
" Fredk. A. Lane's Donation "	248.63	
" Stephen Salisbury's " "	128.13	
" S. Shapleigh's Legacy "	301.26	
" T. W. Ward's " "	360.49	
" T. W. Wales's " "	6.11	
		10,534.04
Theological Institution.		
Salaries, Repairs, Fuel, &c., as per Table IV.,	8,309.91	
Clapp, Pomeroy, and Andrews Donations,	115.00	
Jackson Foundation and Fund,	200.00	
		8,624.91
Law School.		
Salaries, Prizes, Current Expenses, &c., as per Table IV.,		12,045.59
Lawrence Scientific School.		
Expenses Professorship of Chemistry,	4,535.68	
Count Rumford's Legacy for Salary,	2,400.00	
Expenses of Professorship of Engineering,	4,616.13	
Salary of Prof. Eustis,	1,500.00	
" " from Earnings,	1,500.00	
Amounts carried forward,	$ 14,551.81	117,795.01

No. I.

Amount brought forward, . . .		$ 182,349.22
Fuel. — Charged Students in Term Bills, . .	$ 13,154.74	
Text-Books. — Charged Students in Term Bills, . .	6,749.83	
Gas. — Charged Students in Term Bills, . .	3,066.62	
		22,971.19
Library. — Charged in Term Bills, to Undergraduates, Resident Graduates, Divinity and Law Students, . . .		3,540.00
Law School. — Charged Students for Instruction, .	12,180.00	
Loan repaid, with interest, ...	124.55	
Old Books sold, ...	293.29	
		12,597.84
Theological Institution.		
Charged Students for Instruction and Rent of Rooms,	1,692.50	
Received for Purchase of Books, ...	200.00	
		1,892.50
Lawrence Scientific School.		
Charged Students for Instruction and Supplies in Professor Gibbs's Department, ...	4,499.53	
" Eustis's "	5,550.00	
Income of James Lawrence's Donation, . .	1,500.00	
" " Gray Fund for Zoölogical Museum, .	3,000.00	
		14,549.53

RECEIPTS EXCLUSIVE OF INCOME.

Received for Notes, Mortgages, &c., ...	171,990.00	
" " Unexpended Balance of Gray Fund for purchase of Books, returned from Europe, . .	198.45	
Donation for Prizes for Reading, ...	5,000.00	
Subscription for Support of Botanic Garden, . .	1,400.00	
Donation " " " " " . .	1,500.00	
" of Augustus Story, for Scholarship, . .	2,000.00	
" for Benefit of Indigent Students, . .	5,000.00	
" of James Lawrence for Benefit of Lawrence Scientific School, ...	50,000.00	
Notes Payable, borrowed, ...	6,000.00	
Sale of Brattle House and Furniture, ...	17,559.55	
" Silver Spoons and Forks, ...	1,093.05	
Suspense Account, ...	12,179.50	
Subscription for Maintenance of Herbarium, . .	10,550.00	
Subscription for Purchase of Minerals, &c., in Europe, Amount in Currency, ...	1,900.00	
James Lawrence's Donation to Professorship of Chemistry in Lawrence Scientific School, ...	1,987.23	
		288,357.78
Balances September 1, 1864 : —		
In City Bank, ...	3,071.61	
" hands of Wm. G. Stearns, Steward, .	6,346.21	
" " Baring Brothers & Co., . . .	824.21	
		10,242.03
		$ 536,500.09

(Continued.)

Amounts brought forward, .	$14,551.81	$117,795.01
Salary of Prof. Agassiz, in part, ...	2,000.00	
Expenditure of Income for Zoölogical Museum, .	3,000.00	
		19,551.81
Observatory.		
From E. B. Phillips's Legacy for Salaries, Books, and Instruments, ...	4,107.19	
———, Observer, ...	427.72	
		4,534.91
Medical School.		
Hersey Professorship, Salary of Dr. Shattuck,	333.33	
W. N. Boylston's Donation for Medical Prizes,	134.30	
Jackson Medical Fund, ...	698.62	
Warren Fund for Anatomical Museum, . . .	143.83	
Geo. C. Shattuck's Donation, Professor of Anatomy,	1,420.00	
		2,730.08
Miscellaneous.		
Appleton Chapel Income Account, ...	617.45	
Gymnasium " "	1,461.82	
Gray Collection of Engravings, ...	986.95	
Thomas Lee's Donation, ...	550.00	
President's House, ...	77.80	
Mary Osgood's Legacy, ...	360.00	
		4,054.02
Gore Annuitants, ...	1,200.00	
Bussey Annuitants, ...	9,300.00	
		10,500.00
D. Williams's Legacy, Minister and Teacher of Herring Pond and Marshpee Indians, ...		633.33
Sarah Winslow's Donation, Minister and Schoolmaster of Tyngsborough, and Commissions, ...		227.92
Sanders Estate, Annuity, ...	1,200.00	
" " Expenses, ...	697.15	
		1,897.15
General Expenses, less by $5.70 for Sarah Winslow's Donation, and amount received for Diplomas, ...		8,479.45
Expenses of College Buildings, including Repairs, Gas Fixtures, Gas and Fuel for Lecture-Rooms and Chapel, Superintendent's Salary, care of Rooms and of College Grounds, &c., deducting Special Repairs charged to Individuals, and for Grass sold, .		5,382.46
Boylston Museum, in excess of Appropriation and Subscription,		86.73
Bussey Institution Income Fund, ...		2,962.36
Houses and Lands, ...		16,743.48
Interest, ...		610.25

INVESTMENTS AND PAYMENTS OF LIABILITIES.

Invested in Notes, Mortgages, &c., ...	$241,881.25	
Notes Payable, Loan Repaid, ...	6,000.00	
Prof. H. L. Eustis, Balance of Account, ...	981.78	
United States Six-per-cent Bond, ...	500.00	
Investment of James Lawrence's Donation in United States Six-per-cent Bonds, ...	50,000.00	
Investment of Herbarium Fund in U. S. Bonds, . .	10,550.00	
Expended in Europe by Prof. Cooke, for Minerals, &c.,	1,900.00	
Professorship of Chemistry, Apparatus, &c., from James Lawrence's Donation, ...	1,987.23	
		313,800.26
Balances September 1, 1865: —		
In National City Bank, ...	9,969.38	
" hands of Wm. G. Stearns, Steward, . .	16,359.83	
" " Baring Brothers & Co., . . .	181.66	
		26,510.87
		$536,500.09

Expenses.

Salaries for the Year, viz.: —					
President Hill,				$3,000.00	
Professor Peabody, $2,500; Grant, $200,				2,700.00	
" Agassiz (portion of salary from this Department),				500.00	
" B. Peirce,	2,400;	Grant,	200,	2,600.00	
" Gray,	2,000	"	200,	2,200.00	
" Bowen,	2,400	"	200,	2,600.00	
" Lovering,	2,400	"	200,	2,600.00	
" Torrey,	2,400	"	200,	2,600.00	
" Wyman,	900	"	100,	1,000.00	
" Sophocles,	1,800	"	200,	2,000.00	
" Lowell,	2,400	"	200,	2,600.00	
" Child,	2,400	"	200,	2,600.00	
" Lane,	2,400	"	200,	2,600.00	
" " extra services,				200.00	
" Cooke,	2,400	"	200,	2,600.00	
" Goodwin,	2,000	"	200,	2,200.00	
" " extra services,				200.00	
" Gurney,				1,200.00	
" J. M. Peirce,	1,200;	Grant,	100,	1,300.00	
Tutors, Jennison,	800	"	100,	900.00	
" Hudson,	800	"	100,	900.00	
" Bates,	800	"	100,	900.00	
" Bromberg,	800	"	100,	900.00	
Instructors, Krauss,				640.00	
" Bocher,	500	"	140,	640.00	
" Paine,				850.00	
" Adams,				200.00	
Assistant in Chemistry, Pettee,				450.00	
Proctors, Stone,				100.00	
" Folsom,				66.67	
" Clapp,				50.00	
" Lincoln,				100.00	
" Pettee,				100.00	
" Adams,				100.00	
" Marden,				100.00	
" Morrison,				100.00	
" Beaman,				50.00	
" Dillingham,				33.33	
Regent, Mr. Lovering,				500.00	
Registrar, Mr. Bowen,				200.00	
Treasurer, Mr. Silsbee,				1,500.00	
Steward, Mr. Stearns,				1,400.00	
Secretary of Overseers, Dr. Shurtleff,				60.00	
For keeping the Treasurer's Books, copying Records of the Corporation, &c.,				1,500.00	
					$49,640.00
Paid to Account of					
Expenses, General,				5,962.59	
President's Department,				96.65	
Treasurer's "				200.37	
Steward's "				47.00	
Amounts carried forward,				$6,306.61	$49,640.00

No. II.

DEPARTMENT.

Statement.

Income.

Interest on Notes and Mortgages,	$ 25,532.30	
" " United States Bonds,	5,769.82	
" " Railroad Bonds,	735.00	
" from Baring Brothers and Co.,	26.00	
" " Jona. Phillips's Donation,	571.67	
" " Edward Hopkins's Donation,	258.16	
" " Trustees of Count Rumford's Legacy,	1,219.15	
" " Gray Fund for Collection of Engravings,	862.50	
" " Bowditch Scholarships,	8,942.50	
" " Law School Account,	368.89	
Dividends on Stocks,	27,027.00	
Rents of Houses and Lands,	55,867.85	
Annuities,	332.43	
Term Bills,	39,115.90	
Salaries and Grants,	300.00	
		$ 166,929.17

Less by credited to the following Accounts, viz.: —

In the Academic Department.

Beneficiary Fund to Undergraduates,	1,068.58	
" " Senior Undergraduate,	60.00	
John Glover's Annuity,	16.67	
Scholarships, — Saltonstall,	191.26	
Pennoyer,	315.76	
Alford,	27.87	
Abbot,	101.99	
Class of 1814,	118.17	
Kirkland Class of 1815,	200.62	
Class of 1817,	130.11	
" 1835,	100.61	
Walcott,	138.11	
Townsend,	1,039.08	
Bowditch,	8,942.50	
Shattuck,	900.00	
Story,	75.00	
Benj. D. Greene's Bequest for Scholarship,	53.67	
E. Hopkins's Donation,	258.16	
Count Rumford's Legacy,	3,256.96	
T. Lee's Donation for Prof. Wyman's Salary,	550.00	
Bowdoin Legacy for Prize Dissertations,	313.13	
Boylston Prizes for Elocution,	157.19	
Dudley Legacy for Dudleian Lectures,	31.26	
Hollis Professorship of Divinity,	530.04	
Massachusetts Fund for Botanic Garden,	671.29	
Donation for Benefit of Indigent Students,	125.00	

In the Library.

Thomas Hollis's Legacy,	133.57	
Samuel Shapleigh's Legacy,	192.02	
Horace A. Haven's "	120.08	
Thomas W. Ward's "	252.62	
Stephen Salisbury's Donation,	263.01	
U. A. Boyden's "	2.74	
N. I. Bowditch's Legacy,	112.79	
Frederick A. Lane's Donation,	261.20	
Dr. George Hayward's Legacy,	255.21	
Amounts carried forward,	$ 20,966.27	$ 166.929.17

No. II.

Amounts brought forward, . .	$ 6,306.61	$49,640.00
Expenses, Professor Bond's Department, . .	200.00	
" Cooke's " (2 years) . .	800.00	
" Lovering's "	400.00	
Overseers, ...	449.84	
Services of Undergraduates, . . .	523.00	
		8,679.45
Repairs of College Buildings (balance), ...		5,382.46
Library, in addition to amount charged Students, . . .		4,595.48
Interest, ...		610.25
		68,907.64
Excess of Income over Expenditure, ...		12,688.22
		$ 81,595.86

(Continued.)

Amounts brought forward,	$ 20,966.27	$ 166,929.17
In the Library.		
Subscriptions for Library,	357.23	
In the Theological School.		
Theological Fund,	1,513.41	
Jackson Foundation and Fund,	885.88	
Clapp, Pomeroy, and Andrews Fund,	228.66	
Parkman Professorship,	762.66	
Hancock "	786.12	
Dexter Lectureship,	465.73	
Henry Lienow's Legacy,	437.36	
Nancy Kendall's "	100.00	
Abraham W. Fuller's Legacy,	50.00	
Lewis Gould's "	43.40	
Mary P. Townsend's "	250.00	
Winthrop Ward's "	100.00	
J. H. Kendall's "	100.00	
John Foster's "	151.02	
Bussey Income Fund,	2,802.26	
In the Law School.		
Isaac Royall's Legacy,	397.18	
Nathan Dane's Donation,	750.00	
Bussey Income Fund,	2,802.27	
In the Lawrence Scientific School.		
Abbot Lawrence's Bequest,	2,500.00	
Professorship of Engineering,	1,500.00	
In the Medical School.		
Hersey Professorship of Theory and Practice of Physic,	333.33	
Boylston Donation for Medical Prizes,	160.72	
" " Books,	35.05	
G. C. Shattuck's Donation for Dr. Jackson's Salary,	1,420.00	
Warren Fund for Anatomical Museum,	278.11	
Jackson Medical Fund,	663.93	
In the Department of the Observatory.		
Sears Fund,	573.68	
Edward B. Phillips's Legacy,	5,000.00	
Miscellaneous.		
Daniel Williams's Legacy,	650.00	
Sarah Winslow's Donation,	227.92	
Christopher Gore's Legacy (Annuity Fnnd),	1,200.00	
Peter C. Brooks's Donation,	243.26	
Gray Collection of Engravings,	862.50	
Mary Osgood's Legacy,	360.00	
Jonathan Phillips's "	1,177.72	
Charles Sanders's Bequest,	1,004.17	
Ward's Island,	50.00	
Bussey Annuitants,	9,300.00	
Bussey Institution Income Fund,	6,330.15	
Insurance and Guaranty "	17,450.82	
Donation of Class of 1807,	62.50	
		85,333.31
Leaving amount of Income for Salaries and other Purposes of the College,		$ 81,595.86

No. II.

PARTICULAR

Dr. *Exhibitions.*

For Amount of "Exhibition" money appropriated and paid to		
Seniors,	$335.00	
Juniors,	270.00	
Sophomores,	195.00	
Freshmen,	265.00	
		$1,065.00
Balance, August 31, 1865,		21,501.85
		$22,566.85

Dr. *Senior*

For Exhibition,	$60.00
Balance, August 31, 1865,	1,200.00
	$1,260.00

Dr. *Saltonstall*

Bequests of Dorothy Saltonstall, Mary

For paid Beneficiaries,	$180.00
Balance, August 31, 1865,	3,836.61
	$4,016.61

Dr. *Pennoyer*

Annuity of

For paid Beneficiaries,	$150.00
Balance, August 31, 1865,	5,353.54
	$5,503.54

Dr. *Alford*

Bequest of

For paid Beneficiary,	$25.00
Balance, August 31, 1865,	560.27
	$585.27

(Continued.)

ACCOUNTS.

Exhibitions. Cr.

By Balance, August 31, 1864,		$ 21,371.60
One year's Income from Senior Exhibition,	$ 60.00	
" " " John Glover's Annuity,	16.67	
Ward's Island,	50.00	
		126.67
Interest to August 31, 1865,		1,068.58
		$ 22,566.85

Exhibition. Cr.

By Balance, August 31, 1864,	$ 1,200.00
Interest to August 31, 1865,	60.00
	$ 1,260.00

Scholarships. Cr.

Saltonstall, and Leverett Saltonstall.

By Balance, August 31, 1864,	Principal,	$ 3,330.00	
	Increase,	495.35	
			$ 3,825.35
Interest to August 31, 1865,			191.26
			$ 4,016.61

Scholarships. Cr.

W. Pennoyer.

By Balance, August 31, 1864,	Annuity,	$ 4,444.44	
	Increase,	743.24	
			$ 5,187.68
Income to August 31, 1865,			315.76
			$ 5,503.44

Scholarship. Cr.

Joanna Alford.

By Balance, August 31, 1864,	$ 557.40
Interest to August 31, 1865,	27.87
	$ 585.27

No. II.

Dr. *Abbot*

For paid Beneficiaries,	$ 50.00
Balance, August 31, 1865,	2,091.76
	$ 2,141.76

Dr. *Scholarship of the Class*

For paid Beneficiary,	$ 114.00
Balance, August 31, 1865,	2,367.60
	$ 2,481.60

Dr. *Kirkland Scholarship*

For paid Beneficiary,	$ 200.00
Balance, August 31, 1865,	4,013.12
	$ 4,213.12

Dr. *Scholarship of the Class*

Balance, August 31, 1865,	$ 2,582.28
For paid Beneficiaries,	150.00
	$ 2,732.28

Dr. *Scholarship of the Class*

Balance, August 31, 1865,	$ 2,062.83
For paid Beneficiary,	50.00
	$ 2,112.83

(Continued.)

Scholarship. Cr.

By Balance, August 31, 1864,	Principal,	$ 1,635.00	
	Increase,	404.77	
			$ 2,039.77
Interest to August 31, 1865,			101.99
			$ 2,141.76

of 1814. Cr.

By Balance, August 31, 1864,	Principal,	$ 2,300.00	
	Increase,	63.43	
			$ 2,363.43
Interest to August 31, 1865,			118.17
			$ 2,481.60

of the Class of 1815. Cr.

By Balance, August 31, 1864,	Principal,	$ 2,303.46	
	Increase,	1,709.04	
			$ 4,012.50
Interest to August 31, 1865,			200.62
			$ 4,213.12

of 1817. Cr.

By Balance, August 31, 1864,	Principal,	$ 1,715.00	
	Increase,	887.17	
			$ 2,602.17
Interest to August 31, 1865,			130.11
			$ 2,732.28

of 1835. Cr.

By Balance, August 31, 1864,	Principal,	$ 1,165.00	
	Increase,	847.22	
			$ 2,012.22
Interest to August 31, 1865,			100.61
			$ 2,112.83

No. II.

Dr. *George C. Shattuck's*

For paid Beneficiaries,	$ 600.00
Balance, August 31, 1865,	13,611.00
	$ 14,211.00

Dr. *Walcott Fund*

For paid Beneficiary,	$ 100.00
Balance, August 31, 1865,	2,800.28
	$ 2,900.28

Dr. *Thayer*

For paid Beneficiaries, through Steward,	$ 3,000.00

Dr. *Bowditch*

For paid Beneficiaries,	$ 4,125.00
Balance, August 31, 1865,	78,537.13
	$ 82,662.13

Dr. *Mary P. Townsend's*

For paid Beneficiaries,	$ 1,000.00
Balance, August 31, 1865,	20,820.74
	$ 21,820.74

(Continued.)

Bequest, for Scholarships. Cr.

By Balance, August 31, 1864,	Principal,	$ 10,000.00	
	Increase,	3,311.00	
			$ 13,311.00
Dividend on Cocheco Stock,			900.00
			$ 14,211.00

for Scholarships. Cr.

By Balance, August 31, 1864,	Principal,	$ 2,000.00	
	Increase,	762.17	
			$ 2,762.17
Interest to August 31, 1865,			138.11
			$ 2,900.28

Scholarships. Cr.

By received at Steward's Office, from Trustees of John E. Thayer, $ 3,000.00

Scholarships. Cr.

By Balance, August 31, 1864,	$ 73,719.63
Received Income,	8,942.50
	$ 82,662.13

Devise for Scholarships. Cr.

By Balance, August, 1864,	Principal,	$ 20,000.00	
	Increase,	781.66	
			$ 20,781.66
Interest to August 31, 1865,			1,039.08
			$ 21,820.74

No. II.

Dr. *Edward Hopkins's*

For paid for Books for "Deturs,"	$ 147.55
Balance, August 31, 1865,	265.15
	$ 412.70

Dr. *Benjamin D. Greene's*

For Balance, August 31, 1865,	$ 1,127.00
	$ 1,127,00

Dr. *Story*

For Balance, August 31, 1865,	$ 2,075.00
	$ 2,075.00

Dr. *James Bowdoin's*

For paid Prizes,	$ 290.00
Balance, August 31, 1865,	6,285.68
	$ 6,575.68

Dr. *Ward N. Boylston's*

For paid Prizes,	$ 60.00
Balance, August 31, 1865,	3,240.96
	$ 3,300.96

Dr. *Hollis Professorship*

For Balance, August 31, 1865,	$ 11,130.93

(Continued.)

Donation for "Deturs." Cr.

By Balance, August 31, 1864,		$154.54
Received from Treasurer of Hopkins Donation,		258.16
		$412.70

Bequest for Scholarship. Cr.

By Balance, August 31, 1864,	Principal,	$1,000.00	
	Increase,	73.33	
			$1,073.33
Interest to August 31, 1865,			53.67
			$1,127.00

Scholarship. Cr.

By Amount received,	$2,000.00
Interest to August 31, 1865,	75.00
	$2,075.00

Legacy. Cr.

By Balance, August 31, 1864,	Principal,	$2,500.00	
	Increase,	3,762.55	
			$6,262.55
Interest to August 31, 1865,			313.13
			$6,575.68

Prizes for Elocution. Cr.

By Balance, August 31, 1864,	Principal,	$2,000.00	
	Income,	1,143.77	
			$3,143.77
Interest to August 31, 1865,			157.19
			$3,300.96

of Divinity. Cr

By Balance, August 31, 1864,	Principal,	$3,998.90	
	Increase,	6,601.99	
			$10,600.89
Interest to August 31, 1865,			530.04
			$11,130.93

No. II.

Dr. *Donation for the Benefit of*

For Amount paid through President,	$ 1,125.00
Balance, August 31, 1865,	4,000.00
	$ 5,125.00

Dr. *Hersey Professorship of*

Composed of the Donations of Ezekiel Hersey, Sarah Derby,

For paid Dr. Shattuck,	$ 333.33
Balance of Income paid Professor Wyman for Salary,	500.53
Balance, August 31, 1865,	16,677.13
	$ 17,510 99

Dr. *Count Rumford's*

For paid Professor Gibbs's Salary,	$ 2,400.00
Balance, August 31, 1865,	47,613.13
	$ 50,013.13

Dr. *Devise of Leonard*

Devised without

For paid Income,	$ 668.63
Balance, August 31, 1865,	13,710.52
	$ 14,379.15

Dr. *Massachusetts Fund*

For Balance, August 31, 1865,	$ 13,255.16
	$ 13,255.16

(Continued.)

Indigent Students. Cr.

By Amount received,	$ 5,000.00
Interest to August 31, 1865,	125.00
	$ 5,125.00

Anatomy, Surgery, and Physic. Cr.

Esther Sprague, Abner Hersey, and John Cumming.

By Balance, August 31, 1864,			$ 16,677.13
Interest to August 31, 1865,			833.86
			$ 17,510.99

Legacy. Cr.

By Balance, August 31, 1864,	In hands of Trustees, Paris,	$ 6,000.00	
	Invested,	40,756.17	
			$ 46,756.17
Received of Count Rumford's Trustees, Paris,			1,219.15
Interest to August 31, 1865,			2,037.81
			$ 50,013.13

Jarvis of Baltimore. Cr.

restrictions.

By Balance, August 31, 1864,	Principal,	$ 11,800.00	
	Increase,	1,910.52	
			$ 13,710.52
Received Income,			668.63
			$ 14,379.15

for Botanic Garden. Cr.

By Balance, August 31, 1864,	$ 12,425.77
Received Rent of House,	158.10
Interest to August 31, 1865,	671.29
	$ 13,255.16

No. II.

Dr. *Subscription for*

For paid hire of laborers and other expenses,	$ 2,011.85
Balance, August 31, 1865,	1,476.99
	$ 3,488.84

Dr. *Joshua Fisher's*

For paid Professor Gray, Salary,	$ 1,713.86
Balance, August 31, 1865,	34,277.13
	$ 35,990.99

Dr. *Jonathan Phillips's*

For paid Salaries and Grants, — Salary of Greek Professor,	$ 571.67
Balance, August 31, 1865,	10,000.00
	$ 10,571.67

Dr. *Jonathan Phillips's*

Income for

For Balance, August 31, 1865,	$ 24,732.17
	$ 24,732.17

Dr. *John McLean's*

For paid Professor Torrey, Salary,	$ 2,050.62
Balance, August 31, 1865,	41,012.31
	$ 43,062.93

Dr. *Plummer Foundation for the Support*

For paid on Account of Salary of Plummer Professor,	$ 1,191.44
Balance, August 31, 1865,	23,828.75
	$ 25,020.19

(Continued.)

Support of Botanic Garden. Cr.

By Balance, August 31, 1864,	$ 588.84
Received Subscriptions to Fund,	1,400.00
" Donations "	1,500.00
	$ 3,488.84

Legacy. Cr.

By Balance August 31, 1864,	Principal,	$ 33,664.75	
	Increase,	612.38	
			34,277.13
Interest to August 31, 1865,			1,713.86
			$ 35,990.99

Donation. Cr.

By Amount received,	$ 10,000.00
Interest on Mortgage,	571.67
	$ 10,571.67

Bequest. Cr.

General Purposes.

By Balance, August 31, 1864,	Principal,	$ 20,000.00	
	Increase,	3,554.45	
			$ 23,554.45
Interest to August 31, 1865,			1,177.72
			$ 24,732.17

Legacy. Cr.

By Balance, August 31, 1864,	Principal,	$ 25,544.15	
	Increase,	15,468.16	
			$ 41,012.31
Interest to August 31, 1865,			2,050.62
			$ 43,062.93

of a Professor of the "Philosophy of the Heart," &c. Cr.

By Balance, August 31, 1864,	$ 23,828.75
Interest to August 31, 1865,	1,191.44
	$ 25,020.19

No. III.

LIBRARY.

Dr. *General*

For paid Salary and Grant to Mr. Sibley,	$ 1,650.00
" " " to Mr. Sibley, Room Rent,	60.00
" " " to Mr. E. Abbot, Jr.,	1,550.00
" " " to Messrs. Cutter and Harris,	1,900.00
" " Binding,	257.97
" " Repairs, Fuel, Water, &c.,	1,344.53
" " Janitor, Stationery, &c.,	1,372.98
	$ 8,135.48

Dr. *Thomas Hollis's*

For paid for Books,	$ 139.40
Balance, August 31, 1865,	2,665.59
	$ 2,804.99

Dr. *Samuel Shapleigh's*

For paid for Books,	$ 301.26
Balance, August 31, 1865,	3,731.15
	$ 4,032.41

Dr. *Horace A. Haven's*

For paid for Books,	$ 108.52
Balance, August 31, 1865,	2,413.18
	$ 2,521.70

Dr. *Uriah A. Boyden's*

For Balance, August 31, 1865,	$ 57.51
	$ 57.51

Dr. *Thomas W. Ward's*

For paid for Books,	$ 360.49
Balance, August 31, 1865,	4,944.51
	$ 5,305.00

No. III.

LIBRARY.

Statement. Cr.

By Amount received from Divinity Students,	$ 85.00	
" " " Law "	670.00	
" " " Undergraduates,	2,755.00	
" " " Resident Graduates,	30.00	
		$ 3,540.00
Income for Balance, August 31, 1865,		4,595.48
		$ 8,135.48

Fund for Library. Cr.

By Balance, August 31, 1864, Principal,	$ 2,222.23	
Increase,	449.19	
		$ 2,671.42
Interest to August 31, 1865,		133.57
		$ 2,804.99

Fund for Library. Cr.

By Balance, August 31, 1864, Principal,	$ 3,777.77	
Increase,	62.62	
		$ 3,840.39
Interest to August 31, 1865,		192.02
		$ 4,032.41

Legacy. Cr.

By Balance, August 31, 1864,	$ 2,401.62
Interest to August 31, 1865,	120.08
	$ 2,521.70

Donation. Cr.

By Balance, August 31, 1864,	$ 54.77
Interest to August 31, 1865,	2.74
	$ 57.51

Legacy for Books. Cr.

By Balance, August 31, 1864, Principal,	$ 5,000.00	
Increase,	52.38	
		5,052.38
Interest to August 31, 1865,		252.62
		$ 5,305.00

No. III.

Dr. *Stephen Salisbury's*

The Income to be expended

For paid for Books,	$ 128.13
Balance, August 31, 1865,	5,395.13
	$ 5,523.26

Dr. *William Gray's Donation*

The Principal of this Fund, amounting in five years to

For paid for Books,	$ 694.38
	$ 694.38

Dr. *Nathaniel I. Bowditch's*

Income for the

For paid for Books,	$ 160.02
Balance, August 31, 1865,	2,208.72
	$ 2,368.74

Dr. *Frederick A. Lane's*

For paid for Books,	$ 248.63
Balance, August 31, 1865,	5,236.70
	$ 5,485.33

Dr. *Dr. George Hayward's*

Income for the

For paid for Books,	$ 251.62
Balance, August 31, 1865,	5,107.76
	$ 5,359.38

Dr. *Subscriptions for*

For Balance, August 31, 1865,	$ 7,501.82
	$ 7,501.82

(Continued.)

Donation. Cr.

in the purchase of Books.

By Balance, August 31, 1864,	$ 5,260.25
Interest to August 31, 1865,	263.01
	$ 5,523.26

for Library. Cr.

$ 25,000, *is to be expended in purchasing Books for the Library.*

By Balance, August 31, 1864,	$ 495.93
Received from Europe, unexpended Balance,	198.45
	$ 694.38

Legacy. Cr.

purchase of Books.

By Balance, August 31, 1864,	Principal,	$ 2,000.00	
	Increase,	255.95	
			$ 2,255.95
Interest to August 31, 1865,			112.79
			$ 2,368.74

Donation. Cr.

By Balance, August 31, 1864,	Principal,	$ 5,000.00	
	Increase,	224.13	
			$ 5,224.13
Interest to August 31, 1865,			261.20
			$ 5,485.33

Legacy. Cr.

purchase of Books.

By Balance, August 31, 1864,	Principal,	$ 5,000.00	
	Increase,	104.17	
			$ 5,104.17
Interest to August 31, 1865,			255.21
			$ 5,359.38

College Library. Cr.

By Balance, August 31, 1864,	Principal,	$ 6,267.00	
	Increase,	877.59	
			$ 7,144.59
Interest to August 31, 1865,			357.23
			$ 7,501.82

No. IV.

ACCOUNTS OF

THEOLOGICAL

Dr. *General*

For paid Salary to Professor Noyes,	$ 2,400.00
" " Stearns,	2,600.00
Dr. Hedge's Salary, as Professor of Ecclesiastical History,	600.00
Mr. Bulfinch, for services,	300.00
Mr. Abbot, "	300.00
Mr. Krauss, "	200.00
Beneficiaries,	830.00
Repairs, Superintendent, &c.,	987.09
Books,	92.82
Balance, August 31, 1865,	35,230.93
	$ 43,540.84

Dr. *Consolidated Fund*

Donations of Sarah Jackson,

For paid Theological School, for Beneficiaries,	$ 597.29
" " for Cary Fund,	200.00
Balance, August 31, 1865,	17,806.25
	$ 18,603.54

Dr. *Clapp, Pomeroy, and*

Donations of Joshua Clapp, William

For paid Theological School,	$ 115.00
Balance, August 31, 1865,	4,686.83
	$ 4,801.83

Dr. *Consolidated Fund for Parkman*

Donations of Samuel Parkman and Francis Parkman,

For paid Theological School,	$ 762.66
Balance, August 31, 1865,	15,253.15
	$16,015.81

No. IV.

PROFESSIONAL SCHOOLS.

SCHOOL.

Statement. Cr.

By Balance, August 31, 1864,	$ 33,489.09
Amount of Term Bills, for Instruction, Library, Rent, &c.,	1,692.50
Income from Consolidated Fund for Hancock Professorship,	786.12
" " Dexter Lectureship Fund,	465.73
" " Consolidated Fund for Parkman Professorship,	762.66
" " Jackson Foundation and Fund,	597.29
" " Henry Lienow's Legacy,	437.36
" " Nancy Kendall's "	100.00
" " Abraham W. Fuller's Legacy,	50.00
" " Lewis Gould's "	43.40
" " J. H. Kendall's "	100.00
" " Bussey Income Fund,	2,802.26
" " Mary P. Townsend's Bequest,	250.00
" " Winthrop Ward's Legacy,	100.00
" " John Foster's Legacy,	151.02
Interest on this Account to August 31, 1865,	1,513.41
Received for Purchase of Books,	200.00
	$ 43,540.84

for Theological Students. Cr.

Thomas Cary, and George Chapman.

By Balance, August 31, 1864,	Principal,	$ 15,582.69	
	Increase,	2,134.97	
			$ 17,717.66
Interest to August 31, 1865,			885.88
			$ 18,603.54

Andrews Donations. Cr.

Pomeroy, and Hannah C. Andrews.

By Balance, August 31, 1864,	Principal,	$ 3,857.90	
	Increase,	715.27	
			$ 4,573.17
Interest to August 31, 1865,			228.66
			$ 4,801.83

Professorship of Pulpit Eloquence. Cr.

and Legacies of George Partridge and Eliphalet Porter.

By Balance, August 31, 1864,	$ 15,253.15
Interest to August 31, 1865,	762.66
	$ 16,015.81

No. IV.

Dr. *Consolidated Fund for Hancock*

Legacy of Thomas Hancock, and Donations of the Society

For paid Theological School,	$ 786.12
Balance, August 31, 1865,	15,722.31
	$ 16,508.43

Dr. *Dexter Lectureship*

Legacy of

For paid Theological School,	$ 465.73
Balance, August 31, 1865,	9,314.65
	$ 9,780.38

Dr. *Samuel Hoar's Legacy*

(Income of the above

For amount of Legacy,	$ 1,000.00

Dr. *Lewis Gould's*

For paid to Theological School,	$ 43.40
Balance, August 31, 1865,	867.94
	$ 911.34

Dr. *Mary P. Townsend's*

Income for the benefit of

For paid Theological School,	$ 250.00
Balance, August 31, 1865,	5,000.00
	$ 5,250.00

Dr. *Winthrop Ward's*

For the benefit of

For paid Theological School,	$ 100.00
Balance, August 31, 1865,	2,000.00
	$ 2,100.00

Dr. *Nancy Kendall's*

For paid Theological School,	$ 100.00
Balance, August 31, 1865,	2,000.00
	$ 2,100.00

(Continued.)

Professorship of Hebrew, &c. Cr.

for Promoting Theological Education and of Samuel Sewall.

By Balance, August 31, 1864,	$ 15,722.31
Interest to August 31, 1865,	786.12
	$ 16,508.43

on Biblical Literature. Cr.

Samuel Dexter.

By Balance, August 31, 1864,	$ 9,314.65
Interest to August 31, 1865,	465.73
	$ 9,780.38

for Theological Institution. Cr.

paid to Theological Institution.)

By received amount of Legacy, March, 1857,	$ 1,000.00

Legacy. Cr.

By Balance, August 31, 1864,	$ 867.94
Interest to August 31, 1865,	43.40
	$ 911.34

Bequest. Cr.

the Divinity School.

By Balance, August 31, 1864,	$ 5,000.00
Interest to August 31, 1865,	250.00
	$ 5,250.00

Legacy. Cr.

the Divinity School.

By Balance, August 31, 1864,	$ 2,000.00
Interest to August 31, 1865,	100.00
	$ 2,100.00

Legacy. Cr.

By Balance, August 31, 1864,	$ 2,000.00
Interest to August 31, 1865,	100.00
	$ 2,100.00

No. IV.

Dr. *Abraham W. Fuller's*

For paid Theological School,	$ 50.00
Balance, August 31, 1865,	1,000.00
	$ 1,050.00

Dr. *Henry Lienow's*

For paid Theological School,	$ 437.36
Balance, August 31, 1865,	8,747.32
	$ 9,184.68

Dr. *J. H. Kendall's*

For paid Theological School,	$ 100.00
Balance, August 31, 1865,	2,000.00
	$ 2,100.00

LAW

Dr. *General*

For Balance, August 31, 1864,		$ 5,003.74
Paid Insurance,	$ 125.00	
Repairs, Fuel, Printing, Stationery, and other expenses,	2,265.27	
Books purchased,	355.32	
Salary to Professor Parker,	2,000.00	
" " " Parsons,	3,000.00	
" " " Washburn,	3,000.00	
Assistant Steward,	500.00	
Librarian,	200.00	
Prizes to Students for Dissertations,	200.00	
Instruction remitted,	300.00	
Loans,	100.00	
		$ 12,045.59
Interest,		368.89
		$ 17,418.22

LAWRENCE

Dr. *Professorship*

For Current Expenses (for Fuel, Gas, Water, Chemicals, Apparatus, Books, and Advertising),	$ 2,847.86
Janitor and Assistants,	1,487.82
Assistant Steward,	200.00
James Lawrence's Donation, Apparatus,	1,987.23
Balance, August 31, 1865,	2,013.07
	$ 8,535.98

(Continued.)

Legacy.

	Cr.
By Balance, August 31, 1864,	$ 1,000.00
Interest to August 31, 1865,	50.00
	$ 1,050.00

Legacy.

	Cr.
By Balance, August 31, 1864,	$ 8,747.32
Interest to August 31, 1865,	437.36
	$ 9,184.68

Legacy.

	Cr.
By Balance, August 31, 1864,	$ 2,000.00
Interest to August 31, 1865,	100.00
	$ 2.100.00

SCHOOL.

Statement.

		Cr.
By Amount of Term Bills,	$ 12,180.00	
Loan Repaid, with Interest,	124.55	
Income of Isaac Royall's Legacy,	750.00	
" Nathan Dane's Donation,	397.18	
Bussey Income Account,	2,802.27	
Old Books sold,	293.29	
		$ 16,547.29
Balance, August 31, 1865,		870.93
		$ 17,418.22

SCIENTIFIC SCHOOL.

of Chemistry.

	Cr.
By Balance August 31, 1864,	$ 1,299.22
Amount of Term Bills, for Instruction and Apparatus,	4,499.53
Income of James Lawrence's Donation,	750.00
James Lawrence's Donation,	1,987.23
	$ 8,535.98

No. IV.

Dr. *Professorship of*

For paid Current Expenses and Repairs,	$ 1,340.05
Furniture,	318.43
Assistant,	1,200.00
Assistant Steward,	100.00
Professor Eustis's stated Salary,	1,500.00
" " additional Salary, from income of this Department,	1,500.00
Books and Models,	1,657.65
Balance, August 31, 1865,	25,183.87
	$ 32,800.00

Dr. *Abbott Lawrence's*

For the

For paid Professor Agassiz's salary,	$ 2,000.00
Balance, August 31, 1865,	51,000.00
	$ 53,000.00

Dr. *Gray Fund for*

Income for sustaining a Museum

For paid Professor Agassiz,	$ 3,000.00
Balance, August 31, 1865,	51.500.00
	$ 54,500.00

Dr. *James Lawrence's*

For Benefit of

For one half Income to Department Engineering,	$ 750.00
" " " " " Chemistry,	750.00
Balance, August 31, 1865,	50,000.00
	$ 51,500.00

MEDICAL

Dr. *Ward N. Boylston's Donation*

For paid Prizes, &c.,	$ 134.30
Balance, August 31, 1865,	3,240.82
	$ 3,375.12

Dr. *Ward N. Boylston's*

For Balance, August 31, 1865,	$ 736.99
	$ 736.99

(Continued.)

Engineering. Cr.

By Balance, August 31, 1864,	$ 25,000.00
Interest to August 31, 1865,	1,500.00
Amount of Term Bills for Instruction,	5,550.00
Income of James Lawrence's Donation,	750.00
	$ 32,800.00

Bequest. Cr

Scientific School.

By Balance, August 31, 1864,	$ 50,500.00
Interest to August 31, 1865,	2,500.00
	$ 53,000.00

Zoölogical Museum. Cr.

of Comparative Zoölogy.

By Balance, August 31, 1864,	$ 51,500.00
Interest for one year,	3,000.00
	$ 54,500.00

Donation. Cr.

Lawrence Scientific School.

By Principal received,	$ 50,000.00
Six months' Income,	1,500.00
	$ 51,500.00

SCHOOL.

for Medical Prizes. Cr.

By Balance, August 31, 1864,	$ 3,214.40
Interest to August 31, 1865,	160.72
	$ 3,375.12

Donation for Books. Cr.

By Balance, August 31, 1864,	$ 701.94
Interest to August 31, 1865,	35.05
	$ 736.99

No. IV.

Dr. *George C. Shattuck's Donation for*

For paid Dr. J. B. S. Jackson, Income,	$ 1,420.00
Balance, August 31, 1865,	14,000.00
	$ 15,420.00

Dr. *J. C. Warren's Fund*

For paid Expenses and Insurance on Museum,	$ 143.83
Balance, August 31, 1865,	5,696.52
	$ 5,840.35

Dr. *Jackson*

A Fund given for the benefit

For paid Interest,	$ 698.62
Balance, August 31, 1865,	13,942.64
	$ 14,641.26

No. V.

ASTRONOMICAL

Dr. *Sears*

For Balance, August 31, 1865,	$ 12,047.39
	$ 12,047.39

Dr. *Edward B. Phillips's*

For paid Salary of Professor Bond,	$ 1,100.00
" " Mr. Safford,	1,200.00
" " Assistants,	1,454.61
" for Books, Printing, &c.,	352.58
" Instruments and Apparatus,	892.81
Balance, August 31, 1865,	100,000.00
	$ 105,000.00

Dr. *Quincy Fund*

For Balance, August 31, 1864,	$ 1,235.14

(Continued.)

Professor of Anatomy in Medical School. Cr.

By Balance, August 31, 1864,	$ 14,000.00
Received Dividend on Stark and Atlantic Mills,	1,420.00
	$ 15,420.00

for Anatomical Museum. Cr.

By Balance, August 31, 1864,	Principal,	$ 5,000.00	
	Increase,	562.24	
			$ 5,562.24
Interest to August 31, 1865,			278.11
			$ 5,840.35

Medical Fund. Cr.

of the Medical School.

By Balance, August 31, 1864,	$ 13,977.33
Interest to August 31, 1865,	663.93
	$ 14,641.26

No. V.

OBSERVATORY.

Fund. (*Accumulating.*) Cr.

By Balance, August 31, 1864,	$ 11,473.71
Interest to August 31, 1865,	573.68
	$ 12,047.39

Legacy for Salaries, Instruments, &c. Cr.

By Balance, August 31, 1864,	$ 100,000.00
Interest to August 31, 1865,	5,000.00
	$ 105,000.00

for Observatory. Cr.

By Balance, August 31, 1865,	$ 1,235.14

No. VI.

MISCEL-

FUNDS APPROPRIATED

Dr. *Bussey*

For paid Annuitants, ...	$ 9,300.00	
" Bussey Income Fund, one half Income,	5,604.53	
" Theological Institution, one quarter Income,	2,802.26	
" Law School, one quarter Income, . .	2,802.27	
		$ 20,509.06
Balance August 31, 1865, ...		410,181.18
		$ 430,690.24

Dr. *Bussey Institution*

For paid New Barn, Insurance, Repairs, &c., on Bussey Farm,	$ 2,962.36
Balance, August 31, 1865, ...	20,074.62
	$ 23,036.98

Dr. *Peter C. Brooks's*

For paid Expenses, Repairs, &c., ...	$ 77.80
Balance, August 31, 1865, ...	5,030.68
	$ 5,108.48

Dr. *Appleton Chapel*

For Balance, August 31, 1864, ...	$ 239.53
Paid for Singing and Music, ...	462.05
" " Repairs and Expenses, ...	155.40
	$ 856.98

Dr. *John Foster's Legacy. Income appropriated*

For paid Theological Institution, Income for this year, ...	$ 151.02
Balance, August 31, 1865, ...	3,020.48
	$ 3,171.50

No. VI.

LANEOUS.

TO SPECIAL PURPOSES.

Devise.	Cr.
By Balance, August 31, 1864,	$ 410,181.18
Interest to August 31, 1865,	20,509.06
	$ 430,690.24

Income Fund.	Cr.
By Balance, August 31, 1864,	$ 16,706.83
Interest to August 31, 1865,	725,62
Bussey Devise,	5,604.53
	$ 23,036.98

Donation for building House for the President.	Cr.
By Balance, August 31, 1864,	$ 4,865.22
Interest to August 31, 1865,	243.26
	$ 5,108.48

(*Income Account*).	Cr.
By received Pew Rents,	$ 815.00
Balance, August 31, 1865,	41.98
	$ 856.98

alternately to Theological, Law, and Medical Schools.			Cr.
By Balance, August 31, 1864,	Principal,	$ 2,000.00	
	Income,	1,020.48	
			$ 3,020.48
Interest to August 31, 1865,			151.02
			$ 3,171.50

No. VI.

Dr. *Gray Fund for*

Income for sustaining the

For paid for Engravings,	$ 586.95
Paid Mr. Thies,	400.00
Balance, August 31, 1865,	17,360.32
	$ 18,347.27

Dr. *Gymnasium.*

For paid A. M. Hewlett, Salary,	$ 600.00
" Labor, Gas, Fuel, and Remissions,	861.82
Balance, August 31, 1865,	720.97
	$ 2,182.79

Dr. *Mary Osgood's*

Income after a certain time to be appropriated

For paid Mrs. Osgood,	$ 360.00
Balance, Aug. 31, 1865,	6,000.00
	$ 6,360.00

Dr. *Charles Sanders's Donation*

Subject to

For Balance, August 31, 1865,	$ 20,000.00

Dr. *Charles Sanders's Bequest*

For Balance, August 31, 1865,	$ 21,087.50
	$ 21,087.50

Dr. *Donation of Class of* 1807

For Balance, August 31, 1865,	$ 1,062.50
	$ 1,062.50

(Continued.)

Collection of Engravings.	Cr.
"*Gray Collection of Engravings.*"	
By Balance, August 31, 1864,	$ 17,484.77
Income,	862.50
	$ 18,347.27

(*Income Account.*)	Cr.
By Balance, August 31, 1864,	$ 490.79
Received from Students,	1,692.00
	$ 2,182.79

Legacy.	Cr.
for the purchase of Books.	
By Balance, August 31, 1864,	$ 6,000.00
Interest to August 31, 1865,	360.00
	$ 6,360.00

for an Alumni Hall.	Cr.
an Annuity.	
By Amount received,	$ 20,000.00

for an Alumni Hall.	Cr.
By Balance, August 31, 1864,	$ 20,083.33
Interest to August 31, 1865,	1,004.17
	$ 21,087.50

for an Alumni Hall.	Cr.
By Amount received,	$ 1,000.00
Interest to August 31, 1865,	62.50
	$ 1,062.50

No. VI.

FUNDS IN TRUST FOR PURPOSES

Dr. *Daniel Williams's Legacy for*

For paid C. Marston, for Herring Pond Indians, . .	$ 200.00	
Paid Charles Marston, Treasurer of the Marshpee Indians, two thirds Income, ...	433.33	
		$ 633.33
Balance, August 31, 1865, ...		15,340.05
		$ 15,973.38

Dr. *Sarah Winslow's*

For paid Rev. S. Barbour, Minister of Tyngsborough, half the net income of this Fund, ...	$ 111.11	
Paid James Powell, for services as Schoolmaster in Tyngsborough, half net income of this Fund, ...	111.11	
		$ 222.22
Two and a half per cent commission on Income, carried to account of Expenses, ...		5.70
Balance, August 31, 1865, ...		4,558.34
		$ 4,786.26

No. VII.

Dr. STOCK

For Balance, August 31, 1865, ...	$ 197,034.48
	$ 197,034.48

(Continued.)

NOT CONNECTED WITH THE COLLEGE.

Preaching the Gospel among the Indians. Cr.

By Balance, August 31, 1864,	Principal,	$ 13,000.00	
	Increase,	2,323.38	
			$ 15,323.38
Interest for one year,			650.00
			$ 15,973.38

Donation. Cr.

By Balance, August 31, 1864,	$ 4,558.34
Interest for one year,	227.92
	$ 4,786.26

No. VII.

ACCOUNT. Cr.

By Balance, August 31, 1864,	$ 195,837.54
Sale of Silver Spoons, &c., and Balance of Brattle House Estate,	1,196.94
	$ 197,034.48

No. VIII.

The following Account exhibits the State of the Property, as embraced and balanced in the Treasurer's Books, August 31, 1865. (*The College Buildings, with the Library, and other Property contained in them belonging to the College, and the Grounds under and adjoining the Same, have no fixed pecuniary Value attached to them in the Treasurer's Books.*)

Notes and Mortgages,				$ 525,191.24
Jonathan Phillips's Donation invested in Mortgage,			$ 10,000.00	
11 New York Central Railroad Bonds, valued at			10,000.00	
2 Philadelphia and Reading " " " "			2,000.00	
In hands of Count Rumford's Trustee in Paris,			10,000.00	
				32,000.00
Bank Stock.	Boston,	200 shares,	8,933.00	
	Merchants',	38 "	3,800.00	
	New England,	30 "	3,000.00	
	Massachusetts,	12 "	3,000.00	
	Charles River,	60 "	6,000.00	
	Harvard,	50 "	5,000.00	
	Fitchburg,	24 "	2,403.00	
				32,136.00
Manufacturing Stock.				
	Merrimack,	17 shares,	17,000.00	
	Boston,	10 "	7,000.00	
	Stark,	19 "	18,900.00	
	Atlantic,	15 "	11,980.00	
	Cocheco,	20 "	10,000.00	
	Great Falls,	11 "	2,050.00	
	Amoskeag,	12 "	12,000.00	
	Appleton,	5 "	5,000.00	
	Hamilton,	5 "	5,000.00	
	Massachusetts,	7 "	6,600.00	
	Suffolk,	12 "	11,720.00	
	Manchester,	3 "	3,000.00	
	Pacific,	41 "	35,810.00	
	Lawrence,	25 "	18,750.00	
	Tremont,	5 "	4,550.00	
				169,360.00
Railroad Stock.	Pittsfield and North Adams, 50 shares,			5,000.00
Annuities.	William Pennoyer's,		4,444.44	
	John Glover's,		350.00	
				4,794.44
Real Estate.	Houses and Lands,		515,400.37	
	Ward's Island, Boston Harbor,		1,200.00	
	Reversion of Buildings on Brattle Street,		1,000.00	
	Webb Estate,		56,473.07	
	Estate on Hawley Street,		48,650.28	
	" " Hawkins Street,		33,175.34	
	Amory Estate,		167,066.68	
	Jarvis Estate, Baltimore,		11,800.00	
	Real Estate in Dedham,		3,122.00	
	Sanders Estate, Cambridge,		21,661.67	
				859,549.41
	Amount carried over,			$ 1,628,031.09

No. VIII.

And the foregoing Property represents the following Funds and Balances, and is answerable for the Same.

Funds appropriated to the Academic Department.		
Balance of Stock Account,	$197,034.48	
Exhibitions,	21,501.85	
Senior Exhibitions,	1,200.00	
		$219,736.33
Scholarships.		
Saltonstall,	3,836.61	
Pennoyer,	5,353.44	
Alford,	560.27	
Abbot,	2,091.76	
Class of 1814,	2,367.60	
" " 1815 (Kirkland),	4,013.12	
" " 1817,	2,582.28	
" " 1835,	2,062.83	
Shattuck,	13,611.00	
Walcott,	2,800.28	
Bowditch,	78,537.13	
Townsend,	20,820.74	
B. D. Green's Bequest for Scholarship,	1,127.00	
Story Scholarship,	2,075.00	
		141,839.06
Edward Hopkins's Donation for "Deturs,"	265.15	
James Bowdoin's Legacy,	6,285.68	
Boylston Fund, Prizes for Elocution,	3,240.96	
Paul Dudley's Legacy,	656.60	
Hollis Professorship of Divinity,	11,130.93	
" " " Mathematics,	3,568.89	
Alford Professorship,	26,427.28	
Boylston "	26,988.00	
Hersey "	16,677.13	
Erving "	3,333.34	
Massachusetts Fund for Botanic Garden,	14,255.16	
Fisher Professorship,	34,277.13	
Eliot "	20,590.00	
Jonathan Phillips's Donation,	10,000.00	
" " Bequest,	24,732.17	
Smith Professorship,	22,037.93	
McLean "	41,012.31	
Perkins "	20,000.00	
Plummer "	23,828.75	
Fund for Permanent Tutors,	15,467.03	
Leonard Jarvis's Devise and Income,	13,710.52	
Subscription for Support of Botanic Garden,	1,476.99	
Lee Donation for Prizes for Reading,	8,711.31	
Thomas Lee's Donation for Prof. Wyman's Salary,	10,030.00	
Donation for Benefit of Indigent Students,	4,000.00	
		362,703.26
Library Funds.		
Thomas Hollis's Bequest,	2,665.59	
Samuel Shapleigh's "	3,731.15	
Horace A. Haven's "	2,413.18	
Uriah A. Boyden's Donation,	57.51	
Thomas W. Ward's Bequest,	4,944.51	
Stephen Salisbury's Donation,	5,395.13	
N. I. Bowditch's Bequest,	2,208.72	
Frederick A. Lane's Donation,	5,236.70	
George Hayward's Legacy,	5,107.76	
Subscription for Library,	7,501.82	
		39,262.07
Amount carried over,		$763,540.72

No. VIII. (Continued.)

Amount brought over, ...		$1,628,031.09
Quincy Fund for Observatory, ...	1,235.14	
History of Harvard College, ...	791.35	
Amount due from Law School, ...	870.93	
" " " Appleton Chapel Income Account,	41.98	
" " " Boylston Museum, . . .	86.73	
		3,026.13
Investments.		
Gray Fund for Zoölogical Museum, . .	50,000.00	
" " " Collection of Engravings, .	15,000.00	
United States Bonds, ...	45,500.00	
" " " Bowditch Scholarships, .	70,000.00	
" " " J. Lawrence's Donation,	50,000.00	
" " " Herbarium Fund, . .	10,550.00	
		241,050.00
Balances.		
In City Bank, ...	9,969.38	
" hands of Wm. G. Stearns, Steward, .	16,359.83	
" " " Baring Brothers & Co., . .	181.66	
		26,510.87
		$1,898,618.09

No. VIII. (Continued.)

Amount brought over,		$763,540.72
Funds appropriated to the Law School.		
Isaac Royall's Legacy,	$7,943.63	
Nathan Dane's Donation,	15,000.00	
Funds appropriated to the Observatory.		22,943.63
Edward B. Phillips's Legacy,	100,000.00	
Sears Fund,	12,047.39	
——— ——— (Observer),	1,829.54	
Funds appropriated to the Theological School.		113,876.98
Jackson Foundation and Fund,	17,806.25	
Clapp, Pomeroy, and Andrews Donations,	4,686.83	
Consolidated Fund for Parkman Professorship,	15,253.15	
" " " Hancock "	15,722.31	
Dexter Lectureship on Biblical Literature,	9,314.65	
Lewis Gould's Legacy,	867.94	
Henry Lienow's "	8,747.32	
Nancy Kendall's "	2,000.00	
A. W. Fuller's "	1,000.00	
Theological Institution (balance),	35,230.93	
Mary P. Townsend's Legacy,	5,000.00	
Winthrop Ward's Legacy,	2,000.00	
J. H. Kendall's Legacy,	2,000.00	
Funds appropriated to the Scientific School.		119,629.38
Abbott Lawrence's Bequest,	51,000.00	
Count Rumford's Legacy,	47,613.13	
Professorship of Engineering,	25,183.87	
Professorship of Chemistry,	2,013.07	
Gray Fund for Zoölogical Museum,	51,500.00	
James Lawrence's Donation,	50,000.00	
Funds appropriated to the Medical School.		227,310.07
Boylston Fund for Medical Prizes,	3,240.82	
" " " Books,	736.99	
George C. Shattuck's Donation,	14,000.00	
Warren Fund for Anatomical Museum,	5,696.52	
Fund for Medical Students,	604.08	
Jackson Medical Fund,	13,942.64	
Funds appropriated to Special Purposes.		38,221.05
Gore Annuity Fund,	24,000.00	
Peter C. Brooks's Donation (balance),	5,030.68	
Subscription for "Olivier Models,"	51.41	
Gray Fund for Collection of Engravings,	17,360.32	
Mary Osgood's Legacy,	6,000.00	
Bussey Trust,	410,181.18	
Gymnasium Income,	720.97	
Insurance and Guaranty Fund,	48,266.43	
Bussey Institution Income Fund,	20,074.62	
John Foster's Legacy,	3,020.48	
Charles Sanders's Donation for Alumni Hall,	20,000.00	
" " Bequest " " "	21,087.50	
Class of 1807, Donation " " "	1,062.50	
Herbarium Fund,	10,550.00	
Suspense Account,	5,791.78	
Funds in trust for purposes not connected with the College.		593,197.87
Daniel Williams's Legacy for Conversion of the Indians,	15,340.05	
Sarah Winslow's Donation for Minister and Schoolmaster in Tyngsborough, Mass.,	4,558.34	
		19,898.39
		$1,898,618.09

Certificate of the Joint Committee of the Corporation and Overseers of Harvard College, for examining the Books and Accounts of the Treasurer, entered in the Journal kept by him.

We, the undersigned, a Joint Committee of the Corporation and Overseers of Harvard College to examine the Books and Accounts of the Treasurer for the year ending August 31, 1865, have examined from pages 108 to 141 inclusive in Cash Book, and have seen that all the bonds, notes, mortgages, certificates of stock, and other evidences of property, which were received by him and on hand at the beginning of said year, are now in his possession, or are fully accounted for by entries made therein. We have also noticed all payments, both of principal and interest, indorsed on any of said bonds or notes, and have seen that the amounts so indorsed have been duly credited to the College.

We have carefully examined all notes, bonds, mortgages, and other securities invested during the said year, and are of opinion that all such investments are judiciously made and amply secured.

We have in like manner satisfied ourselves that all the entries for moneys expended by the Treasurer, or in any way charged to the College, are well vouched; such of them as are not supported by counter entries being proved by regular vouchers and receipts.

The Committee have also seen that all the entries for said year are duly transferred to the Ledger, and that the accounts there are rightly cast, and the balances carried forward correctly to new accounts.

(Signed,)

THOMAS HILL,
F. B. CROWNINSHIELD, } *Committee of Corporation.*

JACOB SLEEPER,
F. COGSWELL,
WM. MINOT, Jr.,
GEORGE GARDNER,
W. AMORY, } *Committee of Overseers.*

Boston, December 14, 1865.

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HARVARD COLLEGE.

TREASURER'S STATEMENT.

1866.

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TREASURER'S STATEMENT.

TREASURER'S STATEMENT.

To the Honorable and Reverend,
The Overseers of Harvard College.

The Treasurer respectfully submits his Annual Statement of the financial affairs of the College.

The change in the organization of the Board of Overseers, and in the day of their annual meeting from the last Thursday in January to the fourth Tuesday in October, made it necessary to close the Steward's account somewhat earlier in the year than heretofore, and has thereby prevented the bringing into this statement the bills for repairs and the care of the College buildings, and of Houses and Lands at Cambridge, for the last six months. For the same reason the disbursements for Scholarships and Exhibitions, for the second term of the year, do not appear in this statement. As, however, interest has been credited these funds, this will make no difference in the financial result arrived at. The next year's statement will present, as heretofore, a year's expenditures, as well as a year's income.

The donation of the Class of 1807, made in May, 1864, for the building of an Alumni Hall, has been increased by the addition of four thousand dollars from the Honorable David Sears, a member of that Class,—for the same purpose.

The Scholarship of the Class of 1817 has been made up, by donations from members of that Class, to three thousand dollars.

The late James Hayward, Esq. has bequeathed to the College twenty thousand dollars, not yet received from the executors of the estate, for purposes connected with the Observatory.

The late Honorable George Morey, so long an active member of the Board of Overseers, has bequeathed to the College, for scholarships, a portion of his estate not yet settled, amounting probably to eight thousand dollars.

The temporary fund for the support of the Botanic Garden became exhausted before the close of the year, and five hundred dollars was appropriated for that purpose, and paid out of the general funds of the College. It is now thought that sufficient funds will be contributed by its friends to prevent the close of operations in the garden, which at one time seemed to be unavoidable.

The College buildings are generally in good condi-

tion, but some repairs will soon be required upon Holworthy Hall, and it is feared that extensive ones are necessary upon the Appleton Chapel.

NATHANIEL SILSBEE,

Treasurer.

BOSTON, October 16, 1866.

No. I.

GENERAL STATEMENT OF RECEIPTS AND HARVARD COLLEGE, FOR THE

Income.

Interest on Notes and Mortgages,	$ 34,399.76	
Jonathan Phillips's Donation,	600.00	
Baring Brothers & Co.,	10.04	
New York Central Railroad Bonds,	627.00	
Philadelphia and Reading Railroad Bonds,	108.00	
Trustees of Count Rumford,	913.15	
Edward Hopkins's Donation,	335.13	
Gray Fund for Collection of Engravings,	1,039.62	
United States Six-per-cent Bonds,	3,665.33	
Bowditch Scholarships,	5,607.00	
		$ 47,305.03
Dividends on Stocks.		
Charles River National Bank, Cambridge,	600.00	
First " " "	500.00	
Fitchburg " "	240.00	
Massachusetts " "	300.00	
Merchants' " "	380.00	
New England " "	300.00	
Old Boston " "	2,500.00	
Amoskeag Manufacturing Company,	2,640.00	
Appleton " "	1,500.00	
Atlantic Mills " "	2,100.00	
Boston " "	800.00	
Cocheco " "	1,800.00	
Great Falls " "	176.00	
Hamilton " "	250.00	
Lawrence " "	750.00	
Manchester Print Works "	540.00	
Massachusetts Mills,	490.00	
Merrimack Manufacturing Company,	4,675.00	
Pacific Mills " "	10,660.00	
Stark " " "	3,230.00	
Pittsfield and North Adams Railroad	285.00	
		34,716.00
Donation for Salary of Assistant in Chemistry,		400.00
Appleton Chapel, Rent of Pews,		932.00
Gymnasium. — Income from Students,		1,902.00
William Pennoyer's Annuity,		244.62
Herbarium Fund,		925.55
Rents of Houses and Lands, in Boston and Cambridge,	68,426.64	
" Sanders Estate,	1,344.33	
" Garden House, Botanic Garden,	118.57	
		69,889.54
Term Bills.		
Charged Undergraduates for Instruction,	33,147.66	
Rent and Care of Rooms and Lecture-Rooms,	8,657.00	
Advanced Standing,	225.00	
		42,029.66
Fuel. — Charged Students in Term Bills,	12,745.59	
Text-Books. — Charged Students in Term Bills,	8,203.18	
Gas. — Charged Students in Term Bills,	3,786.78	
Board. — Charged Students in Term Bills,	18,176.74	
		42,912.29
Amount carried forward,		$ 241,256.69

No. I.

DISBURSEMENTS BY THE TREASURER OF YEAR ENDING AUGUST 31, 1865.

Expenses.

Paid to Account of		
Salaries and Grants in Academic Department,		$ 58,525.00
W. T. Richardson, Fuel, charged in Term Bills,	$ 12,745.59	
Sever & Francis, Text-Books, " "	8,203.18	
Cambridge Gas Co., Gas, " "	3,786.78	
Board in Commons,	18,176.74	
		42,912.29
Beneficiary Fund, Exhibitions,	58.74	
Scholarships.		
Saltonstall,		
Pennoyer,		
Alford,		
Abbot,	50.00	
Class of 1814,		
Kirkland Class of 1815,	300.00	
Class of 1817,	50.00	
Class of 1835,	50.00	
Shattuck,	225.00	
Walcott,		
Bowditch,	1,375.00	
Townsend,	375.00	
Bigelow,	125.00	
E. Hopkins's Donation, for "Deturs,"	159.45	
J. Bowdoin's Legacy, for Prizes,	225.00	
Thomas Lee's Donation, for Prizes for Reading,	722.12	
Donation for Benefit of Indigent Students,	600.00	
		4,315.31
Subscription for support of Botanic Garden,		1,976.99
Fund for Maintenance of Herbarium,		827.59
Library.		
For Salaries, Repairs, Binding, &c., as per Table III.,	8,160.64	
From N. I. Bowditch's Legacy for Books,	26.06	
" H. A. Haven's Legacy "	18.84	
" Geo. Hayward's " "	129.96	
" Thomas Hollis's " "	50.74	
" F. A. Lane's Donation "	156.66	
" S. Salisbury's " "	333.60	
" S. Shapleigh's Legacy "	105.56	
" T. W. Ward's " "	63.32	
" G. W. Wales's Donation "	235.81	
" Professor Torrey's " "	13.57	
		9,294.76
Theological Institution.		
Salaries, Repairs, Fuel, &c., as per Table IV.,	10,441.11	
Clapp, Pomeroy, and Andrews Donations,	145.79	
Jackson Foundation and Fund,	200.00	
		10,786.90
Law School.		
Salaries, Prizes, Current Expenses, &c., as per Table IV.,		13,842.04
Lawrence Scientific School.		
Expenses, Professorship of Chemistry,	7,035.59	
Count Rumford's Legacy for Salary,	2,400.00	
Expenses, Professorship of Engineering,	3,817.67	
Salary of Prof. Eustis,	1,500.00	
" " from Earnings,	1,500.00	
Amounts carried forward,	$ 16,253.26	142,480.88

No. I.

Amount brought forward, . . .		$ 241,256.69
Library. — Charged in Term Bills, to Undergraduates, Resident Graduates, Divinity and Law Students, . . .		3,727.50
Law School. — Charged Students for Instruction, .	$ 14,704.75	
Loan repaid, with interest, ...	66.58	
Old Books sold, ...	76.00	
		14,847.33
Theological Institution.		
Charged Students for Instruction and Rent of Rooms,	2,048.56	
Received for Purchase of Books, ...	75.00	
" of Trustees of Pomeroy Fund, . . .	25.00	
		2,148.56
Lawrence Scientific School.		
Charged Students for Instruction and Supplies in Professor Gibbs's Department, ...	4,850.64	
" Eustis's " . . .	5,525.00	
Income of James Lawrence's Donation, . .	3,783.75	
" " Gray Fund for Zoölogical Museum, .	3,000.00	
		17,159.39
Observer, ...		646.80

Receipts exclusive of Income.

Received for Notes, Mortgages, &c., ...	250,212.50	
Donation for Prizes for Reading, ...	5,000.00	
Tyler Bigelow's Bequest, for Scholarship, . .	10,000.00	
Gorham Thomas Scholarship, ...	3,000.00	
Scholarship of the Class of 1817, ...	350.00	
Samuel D. Bradford's Legacy, ...	5,000,00	
Class of 1807, for Alumni Hall, ...	4,000.00	
Quincy Fund for Observatory, Principal, . . .	10,000.00	
Interest, . . .	2,154.93	
Subscription for Dining Hall, ...	3,000.00	
Jackson Medical Fund, received of Dr. Shattuck, .	5,000.00	
George W. Wales, Donation for purchase of Books,	200.00	
Jonathan P. Hall's Legacy " " " " .	100.00	
Suspense Account, ...	2,690.30	
Sale of Real Estate	4,000.00	
Gray Fund for Engravings, ...	15,000.00	
Baring Brothers & Co., (account overdrawn,) .	73.42	
		319,781.15
		599,567.42
Balances September 1, 1865 : —		
In National City Bank, ...	9,969.38	
" hands of Wm. G. Stearns, Steward, .	16,359.83	
" " Baring Brothers & Co., . . .	181.66	
		26,510,87
		$ 626,078.29

(Continued.)

Amounts brought forward, .	$16,253.26	$142,480.88
Salary of Prof. Agassiz, in part, ...	2,000.00	
Expenditure of Income for Zoölogical Museum, .	3,000.00	
		21,253.26
Observatory.		
From E. B. Phillips's Legacy for Salaries, Books, and Instruments, ...	4,632.60	
———, Observer, ...	454.09	
		5,086.69
Medical School.		
Hersey Professorship, Salary of Dr. Shattuck, .	333.33	
W. N. Boylston's Donation for Medical Prizes,	142.69	
Jackson Medical Fund, 2 years income to August 31,	1,502.86	
Warren Fund for Anatomical Museum, . .	86.25	
Geo. C. Shattuck's Donation, Professor of Anatomy,	1,750.00	
		3,815.13
Miscellaneous.		
Appleton Chapel Income Account, ...	692.36	
Gymnasium " "	1,369.28	
Gray Collection of Engravings, ...	1,476.70	
Thomas Lee's Donation, ...	1,716.00	
President's House, ...	137.91	
Mary Osgood's Legacy, ...	360.00	
		5,752.25
Gore Annuitants, ...	1,200.00	
Bussey Annuitants, ...	7,727.78	
		8,927.78
Sanders Estate, Annuity, ...	1,200.00	
" " Expenses, ...	101.10	
		1,301.10
D. Williams's Legacy, Minister and Teacher of Herring Pond and Marshpee Indians, ...		1,020.82
Sarah Winslow's Donation, Minister and Schoolmaster of Tyngsborough, and Commissions, ...		227.92
General Expenses, less by $5.70 for Sarah Winslow's Donation, and amount received for Diplomas, ...		10,512.48
Expenses of College Buildings, including Repairs, Gas Fixtures, Gas and Fuel for Lecture-Rooms and Chapel, Superintendent's Salary, care of Rooms and of College Grounds, &c., deducting Special Repairs charged to Individuals, and for Grass sold, .		4,011.00
Boylston Museum, ...		113,27
Bussey Institution Income Fund, ...		2,390.41
Houses and Lands, ...		20,385.79
Interest, ...		150.00

Investments and Payments of Liabilities.

Invested in Notes, Mortgages, &c., ...	$ 254,387.50	
" " City of Boston Stock, ...	49,875.00	
" " Old Colony and Newport Railway Bonds,	19,050.00	
" " Gray Fund for Engravings, ...	15,000.00	
" " Students' Dining Hall, ...	4,397.98	
" " Insurance and Guaranty Fund, . .	714.62	
" " Suspense Account, ...	9,068.71	
		352,493.81
		579,922.59
Balances September 1, 1866 : —		
In National City Bank, ...	4,453.01	
" hands of Wm. G. Stearns, Steward, . .	41,702.69	
		46,155.70
		$ 626,078.29

Expenses.

Salaries for the Year, viz.: —					
President Hill, salary	$ 3,000;	Grant,	$ 750,	$ 3,750.00	
Professor Peabody,	2,500;	"	625,	3,125.00	
" Agassiz (portion of salary from this Department),				500.00	
" B. Peirce,	2,400;	Grant,	600,	3,000.00	
" Gray,	2,000	"	500,	2,500.00	
" Bowen,	2,400	"	600,	3,000.00	
" Lovering,	2,400	"	600,	3,000.00	
" Torrey,	2,400	"	600,	3,000.00	
" Wyman,				1,400.00	
" Sophocles,	1,800	"	300,	2,100.00	
" Lowell,	2,400	"	600,	3,000.00	
" Child,	2,400	"	600,	3,000.00	
" Lane,	2,400	"	600,	3,000.00	
" " extra services,				200.00	
" Cooke,	2,400	"	600,	3,000.00	
" Goodwin,	2,400	"	400,	2,800.00	
" " extra services,				200.00	
" Gurney,	1,500	"	200,	1,700.00	
" J. M. Peirce,	1,500;	"	200,	1,700.00	
Tutors, Jennison,	800	"	100,	900.00	
" Greenough,	800	"	100,	900.00	
" Flagg,	800	"	100,	900.00	
" Seaver,	800	"	100,	900.00	
Instructors, Krauss,	640	"	100,	740.00	
" Cutler,				1,200.00	
" Paine,				850.00	
Assistant in Chemistry, Hill,	800;	Grant,	100	900.00	
Proctors, Stone,				100.00	
" Morison,				100.00	
" Beaman,				25.00	
" Graves,				100.00	
" Davis,				50.00	
" Sprague,				100.00	
" Cummings,				75.00	
" Hale,				50.00	
Regent, Mr. Lovering,				500.00	
Registrar, Mr. Bowen,				200.00	
Treasurer, Mr. Silsbee,				3,000.00	
Steward, Mr. Stearns,				1,400.00	
Secretary of Overseers, Dr. Shurtleff,				60.00	
For keeping the Treasurer's Books, copying Records of the Corporation, &c.,				1,500.00	
					$ 58,525.00
Paid to Account of Expenses, General,				8,843.91	
President's Department,				85.08	
Treasurer's "				126.57	
Steward's "				188.42	
Professor Winlock's Department,				200.00	
" Cooke's "				200.00	
" Lovering's "				400.00	
Botanic Garden,				500.00	
Amounts carried forward,				$ 10,543.98	$ 58,525.00

No. II.

DEPARTMENT.

Statement.

Income.

Interest on Notes and Mortgages,	$ 34,399.76	
" " United States Bonds,	3,665.33	
" " Railroad Bonds,	735.00	
" from Baring Brothers and Co.,	10.04	
" " Jona. Phillips's Donation,	600.00	
" " Edward Hopkins's Donation,	335.13	
" " Trustees of Count Rumford's Legacy,	913.15	
" " Gray Fund for Collection of Engravings,	1,039.62	
" " Bowditch Scholarships,	5,607.00	
" " Law School Account,	163.33	
Dividends on Stocks,	34,716.00	
Rents of Houses and Lands,	57,566.03	
Annuities,	244.62	
Term Bills,	42,029.66	
Salaries and Grants,	400.00	
		$ 182,424.67

Less by credited to the following Accounts, viz.: —

In the Academic Department.

Beneficiary Fund to Undergraduates,	1,075.09	
" " Senior Undergraduate,	60.00	
Scholarships, — Saltonstall,	191.83	
Pennoyer,	244.62	
Alford,	28.01	
Abbot,	104.59	
Class of 1814,	118.38	
Kirkland Class of 1815,	200.65	
Class of 1817,	133.48	
" 1835,	103.14	
Walcott,	140.00	
Townsend,	1,041.04	
Bowditch,	5,607.00	
Shattuck,	1,800.00	
Story,	103.75	
Gorham Thomas Scholarship,	112.50	
Bigelow "	416.67	
Benj. D. Greene's Bequest for Scholarship,	56.35	
E. Hopkins's Donation,	335.13	
Count Rumford's Legacy,	2,998.80	
T. Lee's Donation for Prof. Wyman's Salary,	1,716.00	
Bowdoin Legacy for Prize Dissertations,	314.28	
Boylston Prizes for Elocution,	162.05	
Dudley Legacy for Dudleian Lectures,	32.88	
Hollis Professorship of Divinity,	556.55	
Massachusetts Fund for Botanic Garden,	712.75	
Donation for Benefit of Indigent Students,	185.00	
Lee Prizes for Reading,	602.23	
Samuel D. Bradford's Legacy,	125.00	

In the Library.

Thomas Hollis's Legacy,	133.28	
Samuel Shapleigh's Legacy,	186.56	
Horace A. Haven's "	120.61	
Thomas W. Ward's "	247.22	
Stephen Salisbury's Donation,	269.75	
U. A. Boyden's "	2.87	
N. I. Bowditch's Legacy,	110.43	
Frederick A. Lane's Donation,	261.33	
Amounts carried forward,	$ 20,609.82	$ 182.424.67

No. II.

Amounts brought forward, . .	$10,543.98	$58,525.00
Expenses, Overseers, ...	388.50	
Services of Undergraduates, . . .	480.00	
		11,412.48
Repairs of College Buildings (balance), ...		4,011.00
Library, in addition to amount charged Students, . . .		4,433.14
Interest, ...		150.00
		78,531.62
Excess of Income over Expenditure, ...		13,468.62
		$ 92,000.24

(Continued.)

Amounts brought forward,	$ 20,609.82	$ 182,424.67
In the Library.		
Dr. George Hayward's Legacy,	255.39	
Subscriptions for Library,	375.09	
In the Theological School.		
Theological Fund,	1,616.57	
Jackson Foundation and Fund,	890.31	
Clapp, Pomeroy, and Andrews Fund,	234.34	
Parkman Professorship,	762.66	
Hancock "	786.12	
Dexter Lectureship,	465.73	
Henry Lienow's Legacy,	437.36	
Nancy Kendall's "	100.00	
Abraham W. Fuller's Legacy,	50.00	
Lewis Gould's "	43.40	
Mary P. Townsend's "	250.00	
Winthrop Ward's "	100.00	
J. H. Kendall's "	100.00	
Bussey Income Fund,	3,195.32	
In the Law School.		
Isaac Royall's Legacy,	397.18	
Nathan Dane's Donation,	750.00	
Bussey Income Fund,	3,195.32	
John Foster's Legacy,	151.02	
In the Lawrence Scientific School.		
Abbott Lawrence's Bequest,	2,550.00	
Professorship of Engineering,	1,500.00	
In the Medical School.		
Hersey Professorship of Theory and Practice of Physic,	333.33	
Boylston Donation for Medical Prizes,	162.04	
" " Books,	36.85	
G. C. Shattuck's Donation for Dr. Jackson's Salary,	1,750.00	
Warren Fund for Anatomical Museum,	284.82	
Jackson Medical Fund,	838.93	
In the Department of the Observatory.		
Sears Fund,	602.37	
Edward B. Phillips's Legacy,	5,000.00	
Quincy Fund,	98.58	
Miscellaneous.		
Daniel Williams's Legacy,	650.00	
Sarah Winslow's Donation,	227.92	
Christopher Gore's Legacy (Annuity Fund),	1,200.00	
Peter C. Brooks's Donation,	251.53	
Gray Collection of Engravings,	1,039.62	
Mary Osgood's Legacy,	360.00	
Jonathan Phillips's "	1,236.61	
Charles Sanders's Bequest,	1,054.37	
Ward's Island,	50.00	
Bussey Annuitants,	7,727.78	
Bussey Institution Income Fund,	7,312.72	
Insurance and Guaranty "	21,274.33	
Donation of Class of 1807,	117.00	
		90,424.43
Leaving amount of Income for Salaries and other Purposes of the College,		$ 92,000.24

No. II.

PARTICULAR

Dr. *Exhibitions.*

For Amount of "Exhibition" money appropriated and paid, . .	$ 58.74
Balance, August 31, 1866, ...	22,628.20
	$ 22,686.94

Dr. *Senior*

For Exhibition, ...	$ 60.00
Balance, August 31, 1866, ...	1,200.00
	$ 1,260.00

Dr. *Saltonstall*

Bequests of Dorothy Saltonstall, Mary

For Balance, August 31, 1866, ...	$ 4,028.44
	$ 4,028.44

Dr. *Pennoyer*

Annuity of

For Balance, August 31, 1866, ...	$ 5,598.06
	$ 5,598.06

Dr. *Alford*

Bequest of

For Balance, August 31, 1866, ...	588.28
	$ 588.28

(Continued.)

ACCOUNTS.

Exhibitions. Cr.

By Balance, August 31, 1865,		$ 21,501.85
One year's Income from Senior Exhibition,	$ 60.00	
Ward's Island,	50.00	
		110.00
Interest to August 31, 1866,		1,075.09
		$ 22,686.94

Exhibition. Cr.

By Balance, August 31, 1865,	$ 1,200.00
Interest to August 31, 1866,	60.00
	$ 1,260.00

Scholarships. Cr.

Saltonstall, and Leverett Saltonstall.

By Balance, August 31, 1865,	Principal,	$ 3,330.00	
	Increase,	506.61	
			$ 3,836.61
Interest to August 31, 1866,			191.83
			$ 4,028.44

Scholarships. Cr.

W. Pennoyer.

By Balance, August 31, 1865,	Annuity,	$ 4,444.44	
	Increase,	909.00	
			$ 5,353.44
Income to August 31, 1866,			244.62
			$ 5,598.06

Scholarship. Cr.

Joanna Alford.

By Balance, August 31, 1865,	$ 560.27
Interest to August 31, 1866,	28.01
	$ 588.28

No. II.

Dr. *Abbot*

For paid Beneficiaries,	$ 50.00
Balance, August 31, 1866,	2,141.35
	$ 2,191.35

Dr. *Scholarship of the Class*

For Balance, August 31, 1866,	$2,485.98
	$ 2,485.98

Dr. *Kirkland Scholarship*

For paid Beneficiary,	$ 300.00
Balance, August 31, 1866,	3,913.77
	$ 4,213.77

Dr. *Scholarship of the Class*

For paid Beneficiaries,	50.00
Balance, August 31, 1866,	$ 3,015.76
	$ 3,065.76

Dr. *Scholarship of the Class*

For paid Beneficiary,	50.00
Balance, August 31, 1866,	$ 2,115.97
	$ 2,165.97

(Continued.)

Scholarship. Cr.

By Balance, August 31, 1865,	Principal,	$ 1,635.00	
	Increase,	456.76	
			$ 2,091.76
Interest to August 31, 1866,			104.59
			$ 2,196.35

of 1814. Cr.

By Balance, August 31, 1865,	Principal,	$ 2,300.00	
	Increase,	67.60	
			$ 2,367.60
Interest to August 31, 1866,			118.38
			$ 2,485.98

of the Class of 1815. Cr.

By Balance, August 31, 1865,	Principal,	$ 2,303.46	
	Increase,	1,709.66	
			$ 4,013.12
Interest to August 31, 1866,			200.65
			$ 4,213.77

of 1817. Cr.

By Balance, August 31, 1865,	Principal,	$ 1,715.00	
	Increase,	867.28	
			$ 2,582.28
Received from Members of the Class,			350.00
Interest to August 31, 1866,			133.48
			$ 3,065.76

of 1835. Cr.

By Balance, August 31, 1865,	Principal,	$ 1,165.00	
	Increase,	897.83	
			$ 2,062.83
Interest to August 31, 1866,			103.14
			$ 2,165.97

No. II.

Dr. *George C. Shattuck's*

For paid Beneficiaries,	$ 225.00
Balance, August 31, 1866,	15,186.00
	$ 15,411.00

Dr. *Walcott Fund*

For Balance, August 31, 1866,	$ 2,940.28
	$ 2,940.28

Dr. *Thayer*

For paid Beneficiaries, through Steward,	$ 3,000.00

Dr. *Bowditch*

For paid Beneficiaries,	$ 1,375.00
Balance, August 31, 1866,	82,769.13
	$ 84,144.13

Dr. *Mary P. Townsend's*

For paid Beneficiaries,	$ 375.00
Balance, August 31, 1866,	21,486.78
	$ 21,861.78

Dr. *Edward Hopkins's*

For paid for Books for "Deturs,"	$ 159.45
Balance, August 31, 1866,	440.83
	$ 600.28

(Continued.)

Bequest, for Scholarships. Cr.

By Balance, August 31, 1865,	Principal,	$ 10,000.00	
	Increase,	3,611.00	
			$ 13,611.00
Dividend on Cocheco Stock,			1,800.00
			$ 15,411.00

for Scholarships. Cr.

By Balance, August 31, 1865,	Principal,	$ 2,000.00	
	Increase,	800.28	
			$ 2,800.28
Interest to August 31, 1866,			140.00
			$ 2,940.28

Scholarships. Cr.

By received at Steward's Office, from Trustees of John E. Thayer,	$ 3,000.00

Scholarships. Cr.

By Balance, August 31, 1865,	$ 78,537.13
Received Income,	5,607.00
	$ 84,144.13

Devise for Scholarships. Cr.

By Balance, August, 1865,	Principal,	$ 20,000.00	
	Increase,	820.74	
			$ 20,820.74
Interest to August 31, 1866,			1,041.04
			$ 21,861.78

Donation for "Deturs." Cr.

By Balance, August 31, 1865,	$ 265.15
Received from Treasurer of Hopkins Donation,	335.13
	$ 600.28

No. II.

Dr. *Benjamin D. Greene's*

For Balance, August 31, 1866,	$ 1,183.35
	$ 1,183,35

Dr. *Story*

For Balance, August 31, 1866,	$ 2,178.75
	$ 2,178.75

Dr. *James Bowdoin's*

For paid Prizes,	$ 225.00
Balance, August 31, 1866,	6,374.96
	$ 6,599.96

Dr. *Ward N. Boylston's*

For Balance, August 31, 1866,	3,403.01
	$ 3,403.01

Dr. *Hollis Professorship*

For Balance, August 31, 1866,	$ 11,687.47
	$ 11,687.47

Dr. *Bigelow*

For paid Beneficiary,	$ 125.00
Balance, August 31, 1866,	10,291.67
	$ 10,416.67

(Continued.)

Bequest for Scholarship. Cr.

By Balance, August 31, 1865,	Principal,	$ 1,000.00	
	Increase,	127.00	
			$ 1,127.00
Interest to August 31, 1866,			56.35
			$ 1,183.35

Scholarship. Cr.

By Balance, August 31, 1865,	$ 2,075.00
Interest to August 31, 1866,	103.75
	$ 2,178.75

Legacy. Cr.

By Balance, August 31, 1865,	Principal,	$ 2,500.00	
	Increase,	3,785.68	
			$ 6,285.68
Interest to August 31, 1866,			314.28
			$ 6,599.96

Prizes for Elocution. Cr.

By Balance, August 31, 1865,	Principal,	$ 2,000.00	
	Income,	1,240.96	
			$ 3,240.96
Interest to August 31, 1866,			162.05
			$ 3,403.01

of Divinity. Cr.

By Balance, August 31, 1865,	Principal,	$ 3,998.90	
	Increase,	7,132.03	
			$ 11,130.93
Interest to August 31, 1866,			556.54
			$ 11,687.47

Scholarships. Cr.

By Amount received,	$ 10,000.00
Interest to August 31, 1866,	416.67
	$ 10,416.67

No. II.

Dr. *Gorham Thomas*

Balance, August 31, 1866,	$ 3,112.50
	$ 3,112.50

Dr. *Donation for the Benefit of*

For Amount paid through President,	$ 600.00
Balance, August 31, 1866,	3,585.00
	$ 4,185.00

Dr. *Hersey Professorship of*

Composed of the Donations of Ezekiel Hersey, Sarah Derby,

For paid Dr. Shattuck,	$ 333.33
Balance of Income paid Professor Wyman for Salary,	500.52
Balance, August 31, 1866,	16,677.13
	$ 17,510.98

Dr. *Count Rumford's*

For paid Professor Gibbs's Salary,	$ 2,400.00
Balance, August 31, 1866,	48,211.93
	$ 50,611.93

Dr. *Devise of Leonard*

Devised without

For paid Income,	$ 501.25
Balance, August 31, 1866,	13,710.52
	$ 14,211.77

Dr. *Massachusetts Fund*

For Balance, August 31, 1866,	$ 15,086.48
	$ 15,086.48

(Continued.)

Scholarship. Cr.

By Amount received,	$ 3,000.00
Interest to August 31, 1866,	112.50
	$ 3,112.50

Indigent Students. Cr.

By Balance, August 31, 1865,	$ 4,000.00
Interest to August 31, 1866,	185.00
	$ 4,185.00

Anatomy, Surgery, and Physic. Cr.

Esther Sprague, Abner Hersey, and John Cumming.

By Balance, August 31, 1865,	In hands of Trustees, Paris,	$ 6,000.00	
	Invested,	41,613.13	
			$ 47,613.13
Received of Count Rumford's Trustees, Paris,			913.15
Interest to August 31, 1866,			2,085.65
			$ 50,611.93

Jarvis of Baltimore. Cr.

restrictions.

By Balance, August 31, 1865,	Principal,	$ 11,800.00	
	Increase,	1,910.52	
			$ 13,710.52
Received Income,			501.25
			$ 14,211.77

for Botanic Garden. Cr.

By Balance, August 31, 1865,	$ 14,255.16
Received Rent of House,	118.57
Interest to August 31, 1865,	712.75
	$ 15,086.48

No. II.

Dr. *Subscription for*

For paid hire of laborers and other expenses, ...	$ 1,976.99
	$ 1,976.99

Dr. *Joshua Fisher's*

For paid Professor Gray, Salary, ...	$ 1,713.86
Balance, August 31, 1866, ...	34,277.13
	$ 35,990.99

Dr. *Jonathan Phillips's*

For paid Salaries and Grants, — Salary of Greek Professor, .	$ 600.00
Balance, August 31, 1866, ...	10,000.00
	$ 10,600.00

Dr. *Jonathan Phillips's*

Income for

For Balance, August 31, 1866, ...	$ 24,732.17
	$ 24,732.17

Dr. *John McLean's*

For paid Professor Torrey, Salary, ...	$ 2,050.62
Balance, August 31, 1866, ...	41,012.31
	$ 43,062.93

Dr. *Plummer Foundation for the Support*

For paid on Account of Salary of Plummer Professor, . .	$ 1,191.44
Balance, August 31, 1866, ...	23,828.75
	$ 25,020.19

(Continued.)

Support of Botanic Garden. Cr.

By Balance, August 31, 1865,	$ 1,476.99
Expense Account,	500.00
	$ 1,976,99

Legacy. Cr.

By Balance August 31, 1865,	Principal,	$ 33,664.75	
	Increase,	612.38	
			34,277.13
Interest to August 31, 1866,			1,713.86
			$ 35,990.99

Donation. Cr.

By Amount received,	$ 10,000.00
Interest on Mortgage,	600.00
	$ 10,600.00

Bequest. Cr.

General Purposes.

By Balance, August 31, 1865,	Principal,	$ 20,000.00	
	Increase,	4,732.17	
			$ 24,732.17
Interest to August 31, 1866,			1,236.61
			$ 25,968,78

Legacy. Cr.

By Balance, August 31, 1865,	Principal,	$ 25,544.15	
	Increase,	15,468.16	
			$ 41,012.31
Interest to August 31, 1866,			2,050.62
			$43,062.93

of a Professor of the "Philosophy of the Heart," &c. Cr.

By Balance, August 31, 1865,	$ 23,828.75
Interest to August 31, 1866,	1,191.44
	$ 25,020.19

No. III.

LIBRARY.

Dr. *General*

For paid Salary and Grant to Mr. Sibley,	$ 1,650.00
" " " to Mr. Sibley, Room Rent,	60.00
" " " to Mr. E. Abbot, Jr.,	1,550.00
" " " to Messrs. Cutter and Harris,	1,900.00
" " Binding,	274.18
" " Repairs, Fuel, Water, &c.,	1,760.11
" " Janitor, Stationery, &c.,	966.35
	$ 8,160.64

Dr. *Thomas Hollis's*

For paid for Books,	$ 50.74
Balance, August 31, 1866,	2,748.13
	$ 2,798.87

Dr. *Samuel Shapleigh's*

For paid for Books,	$ 105.56
Balance, August 31, 1866,	3,812.15
	$ 3,917.71

Dr. *Horace A. Haven's*

For paid for Books,	$ 18.84
Balance, August 31, 1866,	2,514.95
	$ 2,533.79

Dr. *Uriah A. Boyden's*

For Balance, August 31, 1866,	$ 60.38
	$ 60.38

Dr. *Thomas W. Ward's*

For paid for Books,	$ 63.32
Balance, August 31, 1866,	5,128.41
	$ 5,191.73

No. III.

LIBRARY.

Statement.

		Cr.
By Amount received from Divinity Students,	$ 70.00	
" " " Law "	722.50	
" " " Undergraduates,	2,910.00	
" " " Resident Graduates,	25.00	
		$ 3,727.50
Income for Balance, August 31, 1866,		4,433.14
		$ 8,160.64

Fund for Library.

		Cr.
By Balance, August 31, 1865, Principal,	$ 2,222.23	
Increase,	443.36	
		$ 2,665.59
Interest to August 31, 1866,		133.28
		$ 2,798.87

Fund for Library.

	Cr.
By Balance, August 31, 1865,	$ 3,731.15
Interest to August 31, 1866,	186.56
	$ 3,917.71

Legacy.

	Cr.
By Balance, August 31, 1865,	$ 2,413.18
Interest to August 31, 1866,	120.61
	$ 2,533.79

Donation.

	Cr.
By Balance, August 31, 1865,	$ 57.51
Interest to August 31, 1866,	2.87
	$ 60.38

Legacy for Books.

	Cr.
By Balance, August 31, 1865,	$ 4,944.51
Interest to August 31, 1866,	247.22
	$ 5,191.73

No. III.

Dr. *Stephen Salisbury's*

The Income to be expended

For paid for Books,	$ 333.60
Balance, August 31, 1866,	5,331.28
	$ 5,664.88

Dr. *Nathaniel I. Bowditch's*

Income for the

For paid for Books,	$ 26.06
Balance, August 31, 1866,	2,293.09
	$ 2,319.15

Dr. *Frederick A. Lane's*

For paid for Books,	$ 156.66
Balance, August 31, 1866,	5,341.37
	$ 5,498.03

Dr. *Dr. George Hayward's*

Income for the

For paid for Books,	$ 129.96
Balance, August 31, 1866,	5,233.19
	$ 5,363.15

Dr. *Subscriptions for*

For Balance, August 31, 1866,	$ 7,876.91
	$ 7,876.91

(Continued.)

Donation. Cr.

in the purchase of Books.

By Balance, August 31, 1865,		$ 5,395.13
Interest to August 31, 1866,		269.75
		$ 5,664.88

Legacy. Cr.

purchase of Books.

By Balance, August 31, 1865,	Principal,	$ 2,000.00	
	Increase,	208.72	
			$ 2,208.72
Interest to August 31, 1866,			110.43
			$ 2,319.15

Donation. Cr.

By Balance, August 31, 1865,	Principal,	$ 5,000.00	
	Increase,	236.70	
			$ 5,236.70
Interest to August 31, 1866,			261.33
			$ 5,498.03

Legacy. Cr.

purchase of Books.

By Balance, August 31, 1865,	Principal,	$ 5,000.00	
	Increase,	107.76	
			$ 5,107.76
Interest to August 31, 1866,			255.39
			$ 5,363.15

College Library. Cr.

By Balance, August 31, 1865,	Principal,	$ 6,267.00	
	Increase,	1,234.82	
			$ 7,501.82
Interest to August 31, 1866,			375.09
			$ 7,876.91

No. IV.

ACCOUNTS OF THEOLOGICAL

Dr. *General*

For paid Salary to Professor Noyes,	$ 2,400.00,	Grant, $ 600.00,	$ 3,000.00
" " Stearns,	2,400.00,	" 600.00,	3,000.00
Dr. Hedge's Salary, as Professor of Ecclesiastical History,			600.00
Mr. Krauss, "			200.00
Beneficiaries,			900.00
Repairs, Superintendent, &c.,			1,307.67
Books,			84.02
Law Expenses,			1,349.42
Balance, August 31, 1866,			35,446.82
			$ 45,887.93

Dr. *Consolidated Fund*

Donations of Sarah Jackson,

For paid Theological School, for Beneficiaries,	$ 601.28
" " for Cary Fund,	200.00
Balance, August 31, 1866,	17,895.28
	$ 18,696.56

Dr. *Clapp, Pomeroy, and*

Donations of Joshua Clapp, William

For paid Theological School,	$ 145.79
Balance, August 31, 1866,	4,775.38
	$ 4,921.17

Dr. *Consolidated Fund for Parkman*

Donations of Samuel Parkman and Francis Parkman,

For paid Theological School,	$ 762.66
Balance, August 31, 1866,	15,253.15
	$16,015.81

No. IV.

PROFESSIONAL SCHOOLS.

SCHOOL.

Statement. Cr.

By Balance, August 31, 1865,	$ 35,230.93
Amount of Term Bills, for Instruction, Library, Rent, &c.,	2,048.56
Income from Consolidated Fund for Hancock Professorship,	786.12
" " Dexter Lectureship Fund,	465.73
" " Consolidated Fund for Parkman Professorship,	762.66
" " Jackson Foundation and Fund,	601.28
" " Henry Lienow's Legacy,	437.36
" " Nancy Kendall's "	100.00
" " Abraham W. Fuller's Legacy,	50.00
" " Lewis Gould's "	43.40
" " J. H. Kendall's "	100.00
" " Bussey Income Fund,	3,195.32
" " Mary P. Townsend's Bequest,	250.00
" " Winthrop Ward's Legacy,	100.00
Interest on this Account to August 31, 1866,	1,616.57
Received for Purchase of Books,	75.00
" from Trustees of Pomeroy Fund,	25.00
	$ 45,887.93

for Theological Students. Cr.

Thomas Cary, and George Chapman.

By Balance, August 31, 1865,	Principal,	$ 15,582.69	
	Increase,	2,223.56	
			$ 17,806.25
Interest to August 31, 1866,			890.31
			$ 18,696.56

Andrews Donations. Cr.

Pomeroy, and Hannah C. Andrews.

By Balance, August 31, 1865,	Principal,	$ 3,857.90	
	Increase,	828.93	
			$ 4,686.83
Interest to August 31, 1866,			234.34
			$ 4,921.17

Professorship of Pulpit Eloquence. Cr.

and Legacies of George Partridge and Eliphalet Porter.

By Balance, August 31, 1865,	$ 15,253.15
Interest to August 31, 1866,	762.66
	$ 16,015.81

No. IV.

Dr. *Consolidated Fund for Hancock*

Legacy of Thomas Hancock, and Donations of the Society

For paid Theological School,	$ 786.12
Balance, August 31, 1866,	15,722.31
	$ 16,508.43

Dr. *Dexter Lectureship*

Legacy of

For paid Theological School,	$ 465.73
Balance, August 31, 1866,	9,314.65
	$ 9,780.38

Dr. *Samuel Hoar's Legacy*

(Income of the above

For amount of Legacy,	$ 1,000.00

Dr. *Lewis Gould's*

For paid to Theological School,	$ 43.40
Balance, August 31, 1866,	867.94
	$ 911.34

Dr. *Mary P. Townsend's*

Income for the benefit of

For paid Theological School,	$ 250.00
Balance, August 31, 1866,	5,000.00
	$ 5,250.00

Dr. *Winthrop Ward's*

For the benefit of

For paid Theological School,	$ 100.00
Balance, August 31, 1866,	2,000.00
	$ 2,100.00

Dr. *Nancy Kendall's*

For paid Theological School,	$ 100.00
Balance, August 31, 1866,	2,000.00
	$ 2,100.00

(Continued.)

Professorship of Hebrew, &c. Cr.

for Promoting Theological Education and of Samuel Sewall.

By Balance, August 31, 1865,	$ 15,722.31
Interest to August 31, 1866,	786.12
	$ 16,508.43

on Biblical Literature. Cr.

Samuel Dexter.

By Balance, August 31, 1865,	$ 9,314.65
Interest to August 31, 1866,	465.73
	$ 9,780.38

for Theological Institution. Cr.

paid to Theological Institution.)

By received amount of Legacy, March, 1857,	$ 1,000.00

Legacy. Cr.

By Balance, August 31, 1865,	$ 867.94
Interest to August 31, 1866,	43.40
	$ 911.34

Bequest. Cr.

the Divinity School.

By Balance, August 31, 1865,	$ 5,000.00
Interest to August 31, 1866,	250.00
	$ 5,250.00

Legacy. Cr.

the Divinity School.

By Balance, August 31, 1865,	$ 2,000.00
Interest to August 31, 1866,	100.00
	$ 2,100.00

Legacy. Cr.

By Balance, August 31, 1865,	$ 2,000.00
Interest to August 31, 1866,	100.00
	$ 2,100.00

No. IV.

Dr. *Abraham W. Fuller's*

For paid Theological School,	$ 50.00
Balance, August 31, 1866,	1,000.00
	$ 1,050.00

Dr. *Henry Lienow's*

For paid Theological School,	$ 437.36
Balance, August 31, 1866,	8,747.32
	$ 9,184.68

Dr. *J. H. Kendall's*

For paid Theological School,	$ 100.00
Balance, August 31, 1866,	2,000.00
	$ 2,100.00

LAW

Dr. *General*

For Balance, August 31, 1865,		$ 870.93
Paid Insurance,	$ 125.00	
Repairs, Fuel, Printing, Stationery, and other expenses,	2,509.33	
Books purchased,	757.71	
Salary to Professor Parker,	3,000.00	
" " " Parsons,	3,000.00	
" " " Washburn,	3,000.00	
Assistant Steward,	500.00	
Librarian,	300.00	
Prizes to Students for Dissertations,	200.00	
Instruction remitted,	175.00	
Loans,	275.00	
		$ 13,842.04
Interest,		163,33
Balance, August 31, 1866,		4,464.55
		$ 19,340.85

LAWRENCE

Dr. *Professorship*

For Current Expenses (for Fuel, Gas, Water, Chemicals, Apparatus, Books, and Advertising),	$ 4,396.16
Janitor and Assistants,	1,839.43
Assistant Steward,	200.00
Grant to Professor Gibbs,	600.00
Balance, August 31, 1866,	1,720.00
	$ 8,755.59

(Continued.)

Legacy.

	Cr.
By Balance, August 31, 1865,	$ 1,000.00
Interest to August 31, 1866,	50.00
	$ 1,050.00

Legacy.

	Cr.
By Balance, August 31, 1865,	$ 8,747.32
Interest to August 31, 1866,	437.36
	$ 9,184.68

Legacy.

	Cr.
By Balance, August 31, 1865,	$ 2,000.00
Interest to August 31, 1866,	100.00
	$ 2,100.00

SCHOOL.

Statement.

	Cr.
By Amount of Term Bills,	$ 14,704.75
Loan Repaid, with Interest,	66.58
Income of Isaac Royall's Legacy,	750.00
" Nathan Dane's Donation,	397.18
Bussey Income Account,	3,195.32
Old Books sold,	76.00
J. Foster's Legacy,	151.02
	$ 19,340.85

SCIENTIFIC SCHOOL.

of Chemistry.

	Cr.
By Balance August 31, 1865,	$ 2,013.07
Amount of Term Bills, for Instruction and Apparatus,	4,850,64
Income of James Lawrence's Donation,	1,891.88
	$ 8,755.59

No. IV.

Dr. *Professorship of*

For paid Current Expenses and Repairs,	$ 824.67
P. Boris, Instruction in French,	450.00
Assistants,	1,075.00
Assistant Steward,	100.00
Professor Eustis's stated Salary,	1,500.00
" " additional Salary, from income of this Department,	1,500.00
Books,	1,368.00
Balance, August 31, 1866,	27,283.07
	$ 34,100.74

Dr. *Abbott Lawrence's*

For the

For paid Professor Agassiz's salary,	$ 2,000.00
Balance, August 31, 1866,	51,550.00
	$ 53,550.00

Dr. *Gray Fund for*

Income for sustaining a Museum

For paid Professor Agassiz,	$ 3,000.00
Balance, August 31, 1866,	51.500.00
	$ 54,500.00

Dr. *James Lawrence's*

For Benefit of

For one half Income to Department Engineering,	$ 1,891.87
" " " " " Chemistry,	1,891.88
Balance, August 31, 1866,	50,000.00
	$ 53,783.75

MEDICAL

Dr. *Ward N. Boylston's Donation*

For paid Prizes, &c.,	$ 142.69
Balance, August 31, 1866,	3,260.17
	$ 3,402.86

Dr. *Ward N. Boylston's*

For Balance, August 31, 1866,	$ 773.84
	$ 773,84

(Continued.)

Engineering. Cr.

By Balance, August 31, 1865,	$ 25,183.87
Interest to August 31, 1866,	1,500.00
Amount of Term Bills for Instruction,	5,525.00
Income of James Lawrence's Donation,	1,891.87
	$ 34,100.74

Bequest. Cr.

Scientific School.

By Balance, August 31, 1865,	$ 51,000.00
Interest to August 31, 1866,	2,550.00
	$ 53,550.00

Zoölogical Museum. Cr.

of Comparative Zoölogy.

By Balance, August 31, 1865,	$ 51,500.00
Interest for one year,	3,000.00
	$ 54,500.00

Donation. Cr.

Lawrence Scientific School.

By Principal received,	$ 50,000.00
Income received,	3,783.75
	$ 53,783.75

SCHOOL.

for Medical Prizes. Cr.

By Balance, August 31, 1865,	$ 3,240.82
Interest to August 31, 1866,	162.04
	$ 3,402.86

Donation for Books. Cr.

By Balance, August 31, 1865,	$ 736.99
Interest to August 31, 1866,	36.85
	$ 773.84

No. IV.

Dr. *George C. Shattuck's Donation for*

For paid Dr. J. B. S. Jackson, Income,	$ 1,750.00
Balance, August 31, 1866,	14,000.00
	$ 15,750.00

Dr. *J. C. Warren's Fund*

For paid Insurance on Museum,	$ 86.25
Balance, August 31, 1866,	5,895.09
	$ 5,981.34

Dr. *Jackson*

A Fund given for the benefit

For paid Interest, (2 years,)	$ 1,502.86
Balance, August 31, 1866,	18,278.71
	$ 19,781.57

No. V.

ASTRONOMICAL

Dr. *Sears*

For Balance, August 31, 1866,	$ 12,649.76
	$ 12,649.76

Dr. *Edward B. Phillips's*

For paid Salary of Professor Winlock,	$ 1,400.00
" " Mr. Safford,	1,150.00
" " Assistants,	1,051.85
" for Books, Printing, &c.,	174.51
" Instruments and Apparatus,	856.24
Balance, August 31, 1866,	104,073.18
	$ 108,705.78

Dr. *Quincy Fund*

For Balance, August 31, 1865,	$ 1,235.14
" " " 1866,	11,018.37
	$ 12,253.51

(Continued.)

Professor of Anatomy in Medical School. Cr.

By Balance, August 31, 1865,	$ 14,000.00
Received Dividend on Stark and Atlantic Mills,	1,750.00
	$ 15,750.00

for Anatomical Museum. Cr.

By Balance, August 31, 1865,	Principal,	$ 5,000.00	
	Increase,	696.52	
			$ 5,696.52
Interest to August 31, 1866,			284.82
			$ 5,981.34

Medical Fund. Cr.

of the Medical School.

By Balance, August 31, 1865,	$ 13,942.64
Received from Dr. Shattuck,	5,000.00
Interest to August 31, 1866,	838.93
	$ 19,781.57

No. V.

OBSERVATORY.

Fund. (*Accumulating.*) Cr.

By Balance, August 31, 1865,	$ 12,047.39
Interest to August 31, 1866,	602.37
	$ 12,649.76

Legacy for Salaries, Instruments, &c. Cr.

By Balance, August 31, 1865,	$ 100,000.00
Interest to August 31, 1866,	5,000.00
Observer's account transferred,	3,705.78
	$ 108,705.78

for Observatory. Cr.

By Received from Josiah Quincy,	Principal,	$ 10,000.00	
	Interest,	2,154.93	
			$ 12,154.93
Interest to August 31, 1866,			98.58
			$ 12,253.51

No. VI.

MISCEL-

FUNDS APPROPRIATED

Dr. *Bussey*

For paid Annuitants, ...	$ 7,727.78	
" Bussey Income Fund, one half Income,	6,390.64	
" Theological Institution, one quarter Income,	3,195.32	
" Law School, one quarter Income, . .	3,195.32	
		$ 20,509.06
Balance August 31, 1866, ...		410,181.18
		$ 430,690.24

Dr. *Bussey Institution*

For paid Repairs, Insurance, &c., on Bussey Farm, . . .	$ 2,390.41
Balance, August 31, 1866, ...	24,996.93
	$ 27,387.34

Dr. *Peter C. Brooks's*

For paid Expenses, Repairs, &c., ...	$ 137.91
Balance, August 31, 1866, ...	5,144.30
	$ 5,282.21

Dr. *Appleton Chapel*

For Balance, August 31, 1865, ...	$ 41.98
Paid for Singing and Music, ...	393.73
" " Repairs and Expenses, ...	298.63
Balance August 31, 1866, ...	197.66
	$ 932.0

Dr. *John Foster's Legacy. Income appropriated*

For paid Law School, Income for this year, ...	$ 151.02
Balance, August 31, 1865, ...	3,020.48
	$ 3,171.50

No. VI.

LANEOUS.

TO SPECIAL PURPOSES.

Devise. Cr.

By Balance, August 31, 1865,	$ 410,181.18
Interest to August 31, 1866,	20,509.06
	$ 430,690.24

Income Fund. Cr.

By Balance, August 31, 1865,	$ 20,074.62
Interest to August 31, 1866,	922,08
Bussey Devise,	6,390.64
	$ 27,387.34

Donation for building House for the President. Cr.

By Balance, August 31, 1865,	$ 5,030.68
Interest to August 31, 1866,	251.53
	$ 5,282.21

(*Income Account*). Cr.

By received Pew Rents,	$ 932.00
	$ 932.00

alternately to Theological, Law, and Medical Schools. Cr.

By Balance, August 31, 1865,	Principal,	$ 2,000.00	
	Income,	1,020.48	
			$ 3,020.48
Interest to August 31, 1866,			151.02
			$ 3,171.50

No. VI.

Dr. *Gray Fund for*

Income for sustaining the

For paid for Engravings,	$ 920.20
Paid Mr. Thies,	400.00
" for work on Catalogue,	156.50
Balance, August 31, 1866,	16,923.24
	$ 18,399.94

Dr. *Gymnasium.*

For paid A. M. Hewlett, Salary,	$ 600.00
" Labor, Gas, Fuel, and Remissions,	769.28
Balance, August 31, 1866,	1,253.69
	$ 2,622.97

Dr. *Mary Osgood's*

Income after a certain time to be appropriated

For paid Mrs. Osgood,	$ 360.00
Balance, Aug. 31, 1866,	6,000.00
	$ 6,360.00

Dr. *Charles Sanders's Donation*

Subject to

For Balance, August 31, 1866,	$ 20,000.00

Dr. *Charles Sanders's Bequest*

For Balance, August 31, 1866,	$ 22,141.87
	$ 22,141.87

Dr. *Donation of Class of* 1807

For Balance, August 31, 1866,	$ 5,179,50
	$ 5,179.50

(Continued.)

Collection of Engravings.	Cr.
"*Gray Collection of Engravings.*"	
By Balance, August 31, 1865,	$ 17,360.32
Income,	1,039.62
	$ 18,399.94

(*Income Account.*)	Cr.
By Balance, August 31, 1865,	$ 720.97
Received from Students,	1,902.00
	$ 2,622.97

Legacy.	Cr.
for the purchase of Books.	
By Balance, August 31, 1865,	$ 6,000.00
Interest to August 31, 1866,	360.00
	$ 6,360.00

for an Alumni Hall.	Cr.
an Annuity.	
By Amount received,	$ 20,000.00

for an Alumni Hall.	Cr.
By Balance, August 31, 1865,	$ 21,087.50
Interest to August 31, 1866,	1,054.37
	$ 22,141.87

for an Alumni Hall.	Cr.
By Balance, August 31, 1865,	$ 1,062.50
Received from members of the Class,	4,000.00
Interest to August 31, 1866,	117.00
	$ 5,179.50

No. VI.

FUNDS IN TRUST FOR PURPOSES

Dr. *Daniel Williams's Legacy for*

For paid C. Marston, Treas. for Herring Pond Indians,	$ 316.66	
" S. C. Whittemore, Treas. H. P. Indians,	54.16	
" S. C. Howland, Treas. Marshpee Indians,	650.00	
		$ 1,020.82
Balance, August 31, 1866, ...		14,969.23
		$ 15,990.05

Dr. *Sarah Winslow's*

For paid Rev. S. Barber, Minister of Tyngsborough, half the net income of this Fund, ...	$ 111.11	
Paid W. Hoxie, for services as Schoolmaster in Tyngsborough, half net income of this Fund,	111.11	
		$ 222.22
Two and a half per cent commission on Income, carried to account of Expenses, ...		5.70
Balance, August 31, 1866, ...		4,558.34
		$ 4,786.26

No. VII.

Dr. STOCK

For Balance, August 31, 1866, ...	$ 197,034.48
	$ 197,034.48

(Continued.)

NOT CONNECTED WITH THE COLLEGE.

Preaching the Gospel among the Indians. Cr.

By Balance, August 31, 1865,	Principal,	$ 13,000.00	
	Increase,	2,340.05	
			$ 15,340.05
Interest for one year,			650.00
			$ 15,990.05

Donation. Cr.

By Balance, August 31, 1865,	$ 4,558.34
Interest for one year,	227.92
	$ 4,786.26

No. VII.

ACCOUNT. Cr.

By Balance, August 31, 1865,	$ 197,034.48
	$ 197,034.48

No. VIII.

The following Account exhibits the State of the Property, as embraced and balanced in the Treasurer's Books, August 31, 1866. (*The College Buildings, with the Library, and other Property contained in them belonging to the College, and the Grounds under and adjoining the Same, have no fixed pecuniary Value attached to them in the Treasurer's Books.*)

Notes and Mortgages,			$ 529,366.24
Jonathan Phillips's Donation invested in Mortgage,		$ 10,000.00	
11 New York Central Railroad Bonds, valued at		10,000.00	
2 Philadelphia and Reading " " " "		2,000.00	
20 Old Colony and Newport, " " " "		19,050.00	
50 City of Boston Bonds, valued at		49,875.00	
In hands of Count Rumford's Trustees in Paris,		10,000.00	
United States six per cent Bonds,		45,500.00	
			146,425.00
Bank Stock.			
Charles River National Bank, 60 shares,		6,000.00	
First " " 50 "		5,000.00	
Fitchburg " " 24 "		2,403.00	
Massachusetts " " 12 "		3,000.00	
Merchants' " " 38 "		3,800.00	
New England " " 30 "		3,000.00	
Old Boston " " 200 "		8,933.00	
			32,136.00
Manufacturing Stock.			
Amoskeag Manufacturing Co., 12 shares,		12,000.00	
Appleton " " 5 "		5,000.00	
Atlantic Mills " " 15 "		11,980 00	
Boston " " 10 "		7,000.00	
Cocheco " " 20 "		10,000.00	
Great Falls " " 11 "		2,050.00	
Hamilton " " 5 "		5,000.00	
Lawrence " " 25 "		18,750.00	
Manchester Print Works, 3 "		3,000.00	
Massachusetts Mills, 7 "		6,600.00	
Merrimack Manufact'ing Co., 17 "		17,000.00	
Pacific Mills " " 41 "		35,810.00	
Stark " " " 19 "		18,900.00	
Suffolk " " " 12 "		11,720.00	
Tremont " " 5 "		4,550.00	
			169,360.00
Railroad Stock. Pittsfield and North Adams, 50 shares,			5,000.00
Annuities. William Pennoyer's,		4,444.44	
John Glover's,		350.00	
			4,794.44
Real Estate. Houses and Lands,		525,032.25	
Ward's Island, Boston Harbor,		1,200.00	
Reversion of Buildings on Brattle Street,		1,000.00	
Webb Estate,		56,473.07	
Estate on Hawley Street,		48,650.28	
" " Hawkins Street,		29,175.34	
Amory Estate,		167,066.68	
Jarvis Estate, Baltimore,		11,800.00	
Estate in Dedham,		3,122.00	
Sanders Estate, Cambridge,		21,618.44	
			865,138.06
Amount carried over,			$ 1,752,219.74

No. VIII.

And the foregoing Property represents the following Funds and Balances, and is answerable for the Same.

Funds appropriated to the Academic Department.		
Balance of Stock Account,	$197,034.48	
Exhibitions,	22,628.20	
Senior Exhibition,	1,200.00	
		$ 220,862.68
Scholarships.		
Saltonstall,	4,028.44	
Pennoyer,	5,598.06	
Alford,	588.28	
Abbot,	2,146.35	
Class of 1814,	2,485.98	
" " 1815 (Kirkland),	3,913.77	
" " 1817,	3,015.76	
" " 1835,	2,115.97	
Shattuck,	15,186.00	
Walcott,	2,940.28	
Bowditch,	82,769.13	
Townsend,	21,486.78	
Story,	2,178.75	
Bigelow,	10,291.67	
Gorham Thomas,	3,112.50	
B. D. Green's Bequest for Scholarship,	1,183.35	
		163,041.07
Edward Hopkins's Donation for "Deturs,"	440.83	
James Bowdoin's Legacy,	6,374.96	
Boylston Fund, Prizes for Elocution,	3,403.01	
Paul Dudley's Legacy,	689.48	
Hollis Professorship of Divinity,	11,687.48	
" " " Mathematics,	3,568.89	
Alford Professorship,	26,427.28	
Boylston "	26,988.00	
Hersey "	16,677.13	
Erving "	3,333.34	
Fisher "	34,277.13	
Eliot "	20,590.00	
Smith "	22,037.93	
Jonathan Phillips's Donation,	10,000.00	
" " Bequest,	25,968.78	
Massachusetts Fund for Botanic Garden,	15,086.48	
McLean Professorship	41,012.31	
Perkins "	20,000.00	
Plummer "	23,828.75	
Fund for Permanent Tutors,	15,467.03	
Leonard Jarvis's Devise,	13,710.52	
Lee Donation for Prizes for Reading,	13,591.42	
Thomas Lee's Donation for Prof. Wyman's Salary,	10,030.00	
Donation for Benefit of Indigent Students,	3,585.00	
Samuel D. Bradford's Legacy,	5,125.00	
		373,900.75
Library Funds.		
Thomas Hollis's Bequest,	2,748.13	
Samuel Shapleigh's "	3,812.15	
Horace A. Haven's "	2,514.95	
Uriah A. Boyden's Donation,	60.38	
Thomas W. Ward's Bequest,	5,128.41	
Stephen Salisbury's Donation,	5,331.28	
N. I. Bowditch's Bequest,	2,293.09	
Frederick A. Lane's Donation,	5,341.37	
George Hayward's Legacy,	5,233.19	
Jonathan P. Hall's Legacy,	100.00	
Subscription for Library,	7,876.91	
		40,439.86
Amount carried over,		$ 798,244.36

No. VIII. (Continued.)

Amount brought over,		$1,752,219.74
History of Harvard College,	$ 791.35	
Amount due from Observatory,	1,483.48	
" " " Students' Dining Hall,	1,285.98	
Suspense Account,	2,019.71	
		5,580.52
Investments.		
Gray Fund for Zoölogical Museum, Mortgage,	50,000.00	
" " " Coll. of Engravings, U. S. Bonds,	15,000.00	
Bowditch Scholarships, "	70,000.00	
James Lawrence's Donation, "	50,000.00	
Herbarium Fund, "	10,550.00	
		195,550.00
Balances.		
In National City Bank,	4,453.01	
" hands of Wm. G. Stearns, Steward,	41,702.69	
		$46,155.70
		$1,999,505.96

No. VIII. (Continued.)

Amount brought over,		$798,244.36
Funds appropriated to the Law School.		
Law School, balance,	$4,464.55	
Isaac Royall's Legacy,	7,943.63	
Nathan Dane's Donation,	15,000.00	
		27,408.18
Funds appropriated to the Observatory.		
Edward B. Phillips's Legacy,	104,073.18	
Sears Fund,	112,649.76	
Quincy "	11,018.37	
		127,741.31
Funds appropriated to the Theological School.		
Theological Institution, balance,	35.446.82	
Jackson Foundation and Fund,	17,895.28	
Clapp, Pomeroy, and Andrews Donations,	4,775.38	
Consolidated Fund for Parkman Professorship,	15,253.15	
" " " Hancock "	15,722.31	
Dexter Lectureship on Biblical Literature,	9,314.65	
Lewis Gould's Legacy,	867.94	
Henry Lienow's "	8,747.32	
Nancy Kendall's "	2,000.00	
A. W. Fuller's "	1,000.00	
Mary P. Townsend's Legacy,	5,000.00	
Winthrop Ward's Legacy,	2,000.00	
J. H. Kendall's Legacy,	2,000.00	
		120,022.85
Funds appropriated to the Scientific School.		
Abbott Lawrence's Bequest,	51,550.00	
Count Rumford's Legacy,	48,211.93	
Professorship of Engineering,	27,283.07	
Professorship of Chemistry,	1,720.00	
Gray Fund for Zoölogical Museum,	51,500.00	
James Lawrence's Donation,	50,000.00	
		230,265.00
Funds appropriated to the Medical School.		
Boylston Fund for Medical Prizes,	3,260.17	
" " " Books,	773.84	
George C. Shattuck's Donation,	14,000.00	
Warren Fund for Anatomical Museum,	5,895.09	
Fund for Medical Students,	604.08	
Jackson Medical Fund,	18,278.71	
		42,811.89
Funds appropriated to Special Purposes.		
Gore Annuity Fund,	24,000.00	
Peter C. Brooks's Donation (balance),	5,144.30	
Subscription for "Olivier Models,"	51.41	
Gray Fund for Collection of Engravings,	16,923.24	
Mary Osgood's Legacy,	6,000.00	
Bussey Trust,	410,181.18	
Appleton Chapel, income,	197.66	
Gymnasium, "	1,253.69	
Bussey Institution Income Fund,	24,996.93	
John Foster's Legacy,	3,020.48	
Charles Sanders's Donation for Alumni Hall,	20,000.00	
" " Bequest " " "	22,141.87	
Class of 1807, Donation " " "	5,179.50	
Herbarium Fund,	10,647.96	
Insurance and Guaranty Fund,	72,312.46	
Baring Brothers and Co.,	73.42	
Suspense Account,	1,360.70	
Repairs of College Edifices,	10,000.00	
		633,484.80
Funds in trust for purposes not connected with the College.		
Daniel Williams's Legacy for Conversion of the Indians,	14,969.23	
Sarah Winslow's Donation for Minister and Schoolmaster in Tyngsborough, Mass.,	4,558.34	
		19,527.57
		$1,999,505.96

Certificate of the Joint Committee of the Corporation and Overseers of Harvard College, for examining the Books and Accounts of the Treasurer, entered in the Journal kept by him.

We, the undersigned, a Joint Committee of the Corporation and Overseers of Harvard College to examine the Books and Accounts of the Treasurer for the year ending August 31, 1866, have examined from pages 142 to 179 inclusive, in Cash Book, and have seen that all the bonds, notes, mortgages, certificates of stock, and other evidences of property, which were received by him and on hand at the beginning of said year, are now in his possession, or are fully accounted for by entries made therein. We have also noticed all payments, both of principal and interest, indorsed on any of said bonds or notes, and have seen that the amounts so indorsed have been duly credited to the College.

We have carefully examined all notes, bonds, mortgages, and other securities invested during the said year, and are of opinion that all such investments are judiciously made and amply secured.

We have in like manner satisfied ourselves that all the entries for moneys expended by the Treasurer, or in any way charged to the College, are well vouched; such of them as are not supported by counter entries being proved by regular vouchers and receipts.

The Committee have also seen that all the entries for said year are duly transferred to the Ledger, and that the accounts there are rightly cast, and the balances carried forward correctly to new accounts.

(Signed,)

THOMAS HILL,
MARTIN BRIMMER, } *Committee of Corporation.*

JACOB SLEEPER,
F. COGSWELL,
GEORGE GARDNER,
J. LEWIS STACKPOLE,
WILLIAM A. RICHARDSON, } *Committee of Overseers.*

Boston, October 17, 1866.

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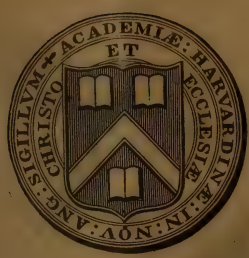

HARVARD COLLEGE.

TREASURER'S STATEMENT.

1867.

UNIVERSITY OF ILLINOIS
JUL 17 1961

TREASURER'S STATEMENT.

To the Honorable and Reverend,
The Overseers of Harvard College.

The Treasurer respectfully submits his Annual Statement of the financial affairs of the College, and, in conformity to custom, reports that there has been credited to the several funds and accounts in the different departments, during the past year, the sum of $93,716.54. The general expenses and salaries have been $91,552.65. These together make the whole expenditures, and amount to $185,269.19. The income from all sources has been $182,450.96, and the expenses of the College have exceeded its available means $2,818.23, which has been charged to the stock account. The whole percentage of income of the general investments, instead of five per cent as heretofore, has been divided among the several funds covered by these investments, reserving only such sum as was deemed a proper compensation for the care, disbursement, and expenses of the same, and carrying a very small balance to the Insurance and Guaranty Fund.

The Treasurer further submits, in compliance with the request of this Board, of March 29th of the present year, the following statements: —

1st. The funds separately invested, with the investments and income thereof, and the percentage on capital of the income thereon, are essentially the same as those stated in the Treasurer's special report to this Board, of March 13th of the present year, and are as follows: —

	Invested in	Principal.	Income.
Bowditch Scholarships,	U. S. Bonds,	$ 70,000.00	$ 5,929.87
Pennoyer Scholarships,	Annuity in England,	4,444.44	208.84
Shattuck Scholarships,	Cocheco Manuf. Co.,	10,000.00	2,000.00
Jonathan Phillips's Donation,	Mortgage,	10,000.00	600.00
L. Jarvis's Bequest,	Real Estate,	11,800.00	842.10
Thos. Lee's Donation,	Manufacturing Stocks,	10,030.00	396.00
Geo. C. Shattuck's Donation,	Manufacturing Stocks,	11,000.00	1,170.00
James Lawrence's Donation,	U. S. Bonds,	50,000.00	4,031.25
Count Rumford's Legacy,	France,	10,000.00	813.21
Gray Fund for Zoöl. Museum,	Mortgage,	50,000.00	3,000.00
Gray Fund for Engravings,	U. S. 7.30's,	15,000.00	1,127.84
Herbarium Fund,	U. S. Bonds,	10,550.00	849.38
Chas. Sanders's Donation,	Estate in Cambridge,	20,000.00	
Exhibitions,	Ward's Island,	1,200.00	50.00
John Glover's Bequest,	Annuity,	350.00	16.67
Botanic Garden Fund,	R. R. Bonds,	17,000.00	New.
		$ 301,374.44	$ 21,035.16

Deduct the

Botanic Garden Fund, on which no income has been received,	$17.000	
The Sanders Estate, the income of which does not exceed its expenses,	$ 20.000	$ 37,000.00

Leaves the amount drawing income, $ 264,374.44, and gives a percentage of 7.94.

2d. The funds which are invested as a whole, with the investments and income thereof, are as follows, viz.: —

	Principal.	Income.
Notes and Mortgages,	$ 552,578.74	$ 34,439.19
U. S. Bonds,	45,500.00	3,854.17
City of Boston Stock,	49,875.00	2,258.33
Railroad Bonds,	31,050.00	1,323.10
Bank Stock,	32,136.00	3,544.00
Manufacturing Stock,	138,330.00	21,510.00
Railroad Stock,	5,000.00	285.00
Real Estate,	875,734.02	54,363.14
	$ 1,730,203.76	$ 121,576.93

There has been a credit to the income account of earnings of former years from suspense account, not included in the above, of $ 3,787.75.

From the above item of Real Estate there has been deducted $ 55,846.28, on account of purchases of land at Cambridge, which at present produce no income, of which only $ 23,000 may be considered as having drawn interest. Deducting the balance of $ 32,846.28 would leave the amount of general investments producing income $ 1,697,357.48.

The expenses actually incurred in the care and management of the funds can only be estimated, and would not essentially vary from the estimate made of those of the previous year in the Treasurer's special report of March last.

For the last year,

The Treasurer's salary has been	$ 3,000.00
For keeping the Treasurer's books, copying records and other papers, and other services, there was paid,	2,000.00
For incidental expenses,	175.68
For rent of Corporation rooms, estimated,	300.00
For grant for previous year's services, Treasurer's office, records, &c.,	300.00
	$ 5,775.68
Assuming three fourths of this as pertaining to the care of the funds, this will be,	$ 4,331.76
Add to this an estimated portion of the Steward's salary and office expenses,	1,500.00
For printing the Treasurer's Statement,	154.48
	$ 5,986.24

The total may be considered the estimated amount of these expenses, and, if this be deducted from the income above named of $ 121,576.93, it will leave $ 115,590.69, which is 6.81 per cent on this class of investments.

The amount of income credited to these funds has been at the rate of 6.95 per cent.

3d. The charge of $ 6,964.91 for the care, disbursement, and expenses of management of this fund of the College, and the balance of $ 1,363.93 carried to the Guaranty Account, are the only reserves which have been made during the year from income; and no use has been made of reserves of former years for any purpose during the present. No charge has been made, for care and expenses, to the funds specially invested.

The income of the College, from all sources, during the year has exceeded that of the last by $26.29. The expenses of the year have exceeded those of the preceding by $16,313.14. The College has not the means to meet its expenses not specially provided for by endowments (such as salaries and grants to its officers in whole or in part, the keeping up of its system of education, and repairs) from its portion of its general investments, and its receipts from students; and it is absolutely necessary, either that the expenses should be reduced or means for their support be provided. All the large earnings of this year, and some of preceding years, were necessarily used to meet the expenses of the College; in years, which must come, of reduced income, the deficiency will surpass that of the present. During the two years last past there has been invested in real estate which came upon the market and would have been sold to other parties, and which the College must eventually require, a sum of $55,846.28. This reduces for the present, and so long as these lands may be unoccupied, the income of the College from their investments, as this cannot be considered any longer a part of them. A portion of this land was bought at reasonable rates, some of it in connection with, and forming part of, a large purchase, made by friends of the Col-

lege, for a new play-ground. The rest is the lot recently occupied by the Baptist Church, formerly belonging to and much wanted by the College. The purchase of these lands, at this time, was strongly urged by the officers of the College, and deemed imperative by the friends of the University.

The large percentage of income arises from the fact that the invested funds of the College are much in excess of their valuation upon the books of the Treasurer. The division of all the earnings of these investments gives to funds recently placed, at their full value, upon the books, the benefit of the increase in value of the investments of earlier years, and suggests the propriety of a new valuation, or the establishment of another class of investments for future receipts.

The noble and generous endowment of $ 150,000 for a Museum of American Archæology and Ethnology, in connection with the University, made by George Peabody, has already been appropriately communicated to this Board by the President. One thousand dollars for the support of the Botanic Garden was given in November, by the same gentleman who has repeatedly given a similar sum for the same object, withholding his name from the public. A fund for this object has been generously contributed by individuals, amounting to $ 15,000.

One thousand dollars placed in the hands of Professor Noyes by Mrs. Caroline Merriam, for the benefit of the Divinity School, has been by him transferred to the Treasury of the College. The organ in Appleton Chapel has been repaired from donations by friends of the College amounting to $ 5,000. Mr. Charles Minot has bequeathed eventually to the College $ 60,000 for the future benefit of the Library.

Extensive repairs have become necessary upon the roof of Appleton Chapel, and are being made out of the general funds of the College. These were required by the insecurity of the roof from some defect of construction. The usual amount has been expended upon the other buildings. As the rents of all the dormitories, except Grays Hall, are at a rate which barely keeps them in repair, a fund is much needed for this and other general purposes of the College.

NATHANIEL SILSBEE,
Treasurer.

BOSTON, October 21st, 1867.

No. I.

GENERAL STATEMENT OF RECEIPTS AND HARVARD COLLEGE, FOR THE

Income.

Interest on Notes and Mortgages, &c.	$ 34,439.19	
Jonathan Phillips's Donation,	600.00	
Baring Brothers & Co.,	5.58	
New York Central Railroad Bonds,	627.00	
Philadelphia and Reading Railroad Bonds,	108.00	
Old Colony and Newport Railroad Bonds,	588.10	
City of Boston Stock,	2,258.33	
United States Six per cent Bonds,	3,854.17	
Bowditch Scholarships,	5,929.87	
Gray Fund for Collection of Engravings,	1.127.84	
Trustees of Count Rumford,	813.21	
Edward Hopkins's Donation,	266.67	
		$ 50,617.96
Dividends on Stocks.		
Charles River National Bank, Cambridge,	600.00	
First " " "	600.00	
Fitchburg " "	264.00	
Massachusetts " "	300.00	
Merchants' " "	380.00	
New England " "	300.00	
Old Boston " "	1,100.00	
Amoskeag Manufacturing Company,	2,400.00	
Appleton " "	750.00	
Atlantic " "	450.00	
Boston " "	1,500.00	
Cocheco " "	2,000.00	
Great Falls " "	66.00	
Hamilton " "	250.00	
Manchester Print Works "	300.00	
Massachusetts Manufacturing Company,	420.00	
Merrimack " "	4,250.00	
Pacific Mills " "	9,840.00	
Stark " " "	2,850.00	
Pittsfield and North Adams Railroad,	285.00	
		28,905.00
Exhibitions. — Received from Beneficiaries,	269.00	
Annuities. — John Glover's,	16.67	
William Pennoyer's,	208.84	
		494.51
Botanic Garden. — Donation received,	1,000.00	
Income from Fund,	12.15	
		1,012.15
Appleton Chapel. — Rent of Pews,		790.80
Gymnasium. — Income from Students,		1,862.00
Herbarium Fund. — Income received,		849.38
Rents of Houses and Lands, in Boston and Cambridge,		69,642 21
" Sanders Estate,		1,311.00
" Garden House,		39.53
Term Bills. — For Instruction,	33,606.50	
Rent and Care of Rooms and Lecture-Rooms,	8,973.00	
Advanced Standing,	1,080.00	
		43,659.50
Amount carried forward,		$ 199,184.04

No. I.

DISBURSEMENTS BY THE TREASURER OF YEAR ENDING AUGUST 31, 1867.

Expenses.

Paid to Account of		
Salaries and Grants in Academic Department,		$ 66,576.67
W. T. Richardson, Fuel, charged in Term Bills,	$ 11,612.93	
Sever & Francis, Text-Books, " "	4,852.30	
Cambridge Gas Co., Gas, " "	3,872.22	
Board in Commons,	26,609.09	
		46,946.54
Beneficiary Funds, Exhibitions,	1,168.74	
Scholarships.		
Abbot,	100.00	
Alford,	25.00	
Bigelow,	500.00	
Bowditch,	4,000.00	
Class of 1814,	114.00	
Class of 1817,	100.00	
Class of 1835,	50.00	
Pennoyer,	150.00	
Saltonstall,	180.00	
Shattuck,	600.00	
Story,	100.00	
Townsend,	1,000.00	
Walcott,	100.00	
		8,187.74
Bowdoin Prizes for Dissertations,	190.00	
Boylston Prizes for Elocution,	30.00	
Lee Prizes for Reading,	975.00	
E. Hopkins's Donation, for "Deturs,"	260.45	
Donation for Benefit of Indigent Students,	1,200.00	
		2,655.45
Support of Botanic Garden,	1,813.41	
Fund for Maintenance of Herbarium,	300.00	
		2,113.41
Library.		
For Salaries, Repairs, Binding, &c., as per Table III.,		9,700.96
From N. I. Bowditch's Legacy for Books,	238.50	
" H. A. Haven's Legacy "	198.28	
" Geo. Hayward's " "	861.79	
" Thomas Hollis's " "	826.59	
" F. A. Lane's Donation "	261.51	
" S. Salisbury's " "	566.59	
" S. Shapleigh's Legacy "	169.21	
" T. W. Ward's " "	576.68	
" G. W. Wales's Donation "	29.83	
		3,728.98
Theological Institution.		
Salaries, Repairs, Fuel, &c., as per Table IV.,	10,013.39	
Jackson Foundation and Fund,	200.00	
		10,213.39
Law School.		
Salaries, Prizes, Current Expenses, &c., as per Table IV.,		16,809.35
Lawrence Scientific School.		
Expenses, Professorship of Chemistry,	5,203.70	
Count Rumford's Legacy for Salary,	2,400.00	
Amounts carried forward,	$ 7,603.70	166,932.49

No. 1.

Amount brought forward,		$ 199,184.04
Fuel. — Charged Students in Term Bills,	$ 11,612.93	
Text-Books. — Charged Students in Term Bills,	4,852.30	
Gas. — Charged Students in Term Bills,	3,872.22	
Board. — Charged Students in Term Bills,	26,609.09	
		46,946.54
Library. — Charged in Term Bills, to Undergraduates, Resident Graduates, Divinity and Law Students,		3,695.00
G. W. Wales, Donation for Books		200.00
Law School. — Charged Students for Instruction,	13,035.00	
Loans repaid, with interest,	208.00	
		13,243.00
Theological Institution. Charged Students for Instruction and Rent of Rooms,		2,187.78
Lawrence Scientific School. Charged Students for Instruction and Supplies in		
Professor Gibbs's Department,	4,330.53	
" Eustis's "	4,687.50	
Income of James Lawrence's Donation,	4,031.25	
" " Gray Fund for Zoölogical Museum,	3,000.00	
		16,049.28
Suspense Account,		3,787.75

Receipts exclusive of Income.

Received for Notes, Mortgages, &c.,	237,200.00	
From N. Silsbee, borrowed,	10,000.00	
Botanic Garden Fund,	17,000.00	
James Hayward's Legacy, for Observatory,	18,800.00	
Mrs. Merriam's Donation, to Divinity School,	1,000.00	
Cocheco Manufacturing Company, Stock returned,	3,000.00	
Boston Manufacturing Company, Stock Dividend,	833.33	
Suspense Account,	1,388.73	
Insurance and Guaranty Fund, received from Insurance Companies,	10,680.00	
Baring Brothers & Co.,	421.84	
		300,323.90
		585,617.29
Balances September 1, 1866: —		
In National City Bank,	4,453.01	
" hands of Wm. G. Stearns, Steward,	41,702.69	
		46,155.70
		$ 631,772.99

(Continued.)

Amounts brought forward,	$ 7,603.70	$166,932.49
Expenses, Professorship of Engineering,	2,779.54	
Salary of Prof. Eustis,	3,000.00	
Grant to " "	1,000.00	
Salary of Prof. Agassiz, in part,	2,000.00	
Expenditure of Income for Zoölogical Museum,	3,000.00	
		19,383.24
Observatory.		
From E. B. Phillips's Legacy for Salaries, Books, and Instruments,	5,414.13	
Contingent Expenses,	424.96	
		5,839.09
Medical School.		
Hersey Professorship, Salary of Dr. Shattuck,	333.33	
W. N. Boylston's Donation for Medical Prizes,	51.58	
Warren Fund for Anatomical Museum,	162.67	
Geo. C. Shattuck's Donation, Professor of Anatomy,	1,170.00	
		1,717.58
Miscellaneous.		
Appleton Chapel Income Account,	1,140.11	
Gymnasium " "	1,541.08	
Gray Collection of Engravings,	400.00	
Thomas Lee's Donation,	396.00	
President's House,	165.73	
Mary Osgood's Legacy,	360.00	
Gore Annuities,	1,200.00	
Bussey Annuities,	7,300.00	
		12,502.92
Sanders Estate, Annuity,	1,200.00	
" " Expenses,	121.54	
		1,321.54
D. Williams's Legacy, Minister and Teacher of Herring Pond and Marshpee Indians,	650.00	
Sarah Winslow's Donation, Minister and Schoolmaster of Tyngsborough, and Commissions,	227.92	
		877.92
General Expenses, less by $5.70 for Sarah Winslow's Donation, and amount received for Diplomas,		8,415.46
S. Bradford's Legacy,		125.00
Expenses of College Buildings, including Repairs, Gas Fixtures, Gas and Fuel for Lecture-Rooms and Chapel, Superintendent's Salary, care of Rooms and of College Grounds, &c., deducting Special Repairs charged to Individuals, and for Grass sold,		9,984.69
Interest,		210.67
Bussey Institution Income Fund,		1,042.51
Houses and Lands,		13,326.80

Investments and Payments of Liabilities.

Invested in Notes, Mortgages, &c.,	$ 260,412.50	
" " Real Estate,	46,214.40	
" " Botanic Garden Fund, Railroad Bonds,	17,000.00	
" " Boston Manufacturing Co., Assessment,	833.33	
" " Insurance and Guaranty Fund, Repairs for Buildings damaged by Fire,	10,680.00	
" " Suspense Account,	2,412.78	
		337,553.01
		579,232.92
Balances August 31, 1867: —		
In National City Bank,	2,530.79	
" hands of Wm. G. Stearns, Steward,	50,009.28	
		52,540.07
		$ 631,772.99

No. II.

ACADEMIC

General

Expenses.

Salaries for the Year, viz.: —					
President	Hill, salary $3,000;	Grant, $1,000,		$4,000.00	
Professor	Peabody,	2,500;	" 833.33	3,333.33	
"	Agassiz (portion of salary from this Department),			500.00	
"	B. Peirce,	2,400;	Grant, 800.00	3,200.00	
"	Gray,	2,400	" 666.67	3,066.67	
"	Bowen,	2,400	" 800.00	3,200.00	
"	Lovering,	2,400	" 800.00	3,200.00	
"	Torrey,	2,400	" 800.00	3,200.00	
"	Wyman,	1,400	" 466.67	1,866.67	
"	Sophocles,	1,800	" 600.00	2,400.00	
"	Lowell,	2,000	" 800.00	2,800.00	
"	Child,	2,400	" 800.00	3,200.00	
"	Lane,	2,400	" 800.00	3,200.00	
"	" extra services,			200.00	
"	Cooke,	2,400	" 800.00	3,200.00	
"	Goodwin,	2,400	" 800.00	3,200.00	
"	Gurney,	1,500	" 500.00	2,000.00	
"	J. M. Peirce,	1,500	" 500.00	2,000.00	
"	Cutler,	1,500	" 300.00	1,800.00	
Tutors,	Jennison,	800	" 200.00	1,000.00	
"	Greenough,	800	" 200.00	1,000.00	
"	Flagg,	800	" 200.00	1,000.00	
"	" extra services,			300.00	
"	Seaver,	800	" 200.00	1,000.00	
"	Cummings,	800	" 200.00	1,000.00	
"	Hill,	800	" 200.00	1,000.00	
Instructors,	Krauss,	700	" 200.00	900.00	
"	Paine,			850.00	
"	Nash,			1,000.00	
Proctors,	Stone,			25.00	
"	Graves,			50.00	
"	Sprague,			25.00	
"	Hale,			25.00	
"	Hartwell,			50.00	
"	Hoyt,			75.00	
"	Stetson,			75.00	
"	Fiske,			75.00	
"	Shaw,			50.00	
"	Dillaway,			50.00	
Regent, Mr. Lovering,				500.00	
Registrar, Mr. Bowen,				200.00	
Treasurer, Mr. Silsbee,				3,000.00	
Steward, Mr. Stearns,				1,400.00	
Secretary of Overseers, Dr. Shurtleff,				60.00	
For keeping the Treasurer's Books, copying Records of the Corporation, &c., salary, $2,000;		Grant, $300		2,300.00	
					$66,576.67
Paid to Account of					
Expenses, General,				6,423.77	
President's Department,				95.00	
Treasurer's "				175.68	
Steward's "				143.60	
Amounts carried forward,				$6,838.05	$66,576.67

No. II.

DEPARTMENT.

Statement.

Income.

Interest on Notes and Mortgages,	$ 34,439.19	
" " United States Bonds,	3,854.17	
" " City of Boston Stock	2,258.33	
" " Railroad Bonds,	1,323.10	
" from Baring Brothers and Co.,	5.58	
" " Jona. Phillips's Donation,	600.00	
" " Edward Hopkins's Donation,	266.67	
" " Trustees of Count Rumford's Legacy,	813.21	
" " Gray Fund for Collection of Engravings,	1,127.84	
" " Bowditch Scholarships,	5,929.87	
" " Suspense Account,	3,787.75	
Dividends on Stocks,	28,905.00	
Rents of Houses and Lands,	55,255.24	
Annuities,	225.51	
Term Bills,	43,659.50	
		$ 182,450.96
Less by credited to the following Accounts, viz.: —		
In the Academic Department.		
Beneficiary Fund to Undergraduates,	1,491.47	
" " Senior Undergraduate,	83.40	
J. Glover's Annuity,	16.67	
Scholarships, — Saltonstall,	267.46	
Pennoyer,	208.84	
Alford,	39.15	
Abbot,	142.22	
Class of 1814,	172.78	
Kirkland Class of 1815,	272.00	
Class of 1817,	209.59	
" 1835,	147.06	
Walcott,	197.39	
Townsend,	1,449.88	
Bowditch,	5,929.87	
Shattuck,	2,034.75	
Story,	144.47	
Gorham Thomas Scholarship,	216.32	
Bigelow "	697.89	
Benj. D. Greene's Bequest for Scholarship,	82.24	
E. Hopkins's Donation,	266.67	
Count Rumford's Legacy,	3,746.93	
T. Lee's Donation for Prof. Wyman's Salary,	396.00	
Bowdoin Legacy for Prize Dissertations,	443.06	
Boylston Prizes for Elocution,	236.51	
Dudley Legacy for Dudleian Lectures,	47.91	
Hollis Professorship of Divinity,	812.28	
Massachusetts Fund for Botanic Garden,	1,048.51	
Donation for Benefit of Indigent Students,	187.77	
Lee Prizes for Reading,	944.60	
In the Library.		
Thomas Hollis's Legacy,	191.00	
Samuel Shapleigh's Legacy,	264.95	
Horace A. Haven's "	174.80	
Thomas W. Ward's "	356.07	
Stephen Salisbury's Donation,	370.52	
U. A. Boyden's "	4.19	
N. I. Bowditch's Legacy,	159.37	
Frederick A. Lane's Donation,	371.22	
Amounts carried forward,	$ 23,825.81	$ 182.450.96

No. II.

Amounts brought forward, . .	$6,838.05	$66,576.67
Expenses, Professor Cooke's Department, . .	400.00	
" Lovering's " . . .	400.00	
Overseers, ...	471.61	
Services of Undergraduates, . . .	665.00	
		8,774.66
Repairs of College Buildings		9,984.69
Library, in addition to amount charged Students, . . .		6,005.96
Interest, ...		210.67
		$91,552.65

(Continued.)

Amounts brought forward,	$ 23,825.81	$ 182,450.96
In the Library.		
Dr. George Hayward's Legacy,	363.71	
Subscriptions for Library,	547.44	
Jonathan P. Hall's Legacy,	8.75	
In the Theological School.		
Theological Fund,	2,463.56	
Jackson Foundation and Fund,	1,243.72	
Clapp, Pomeroy, and Andrews Fund,	331.93	
Parkman Professorship,	1,060.04	
Hancock "	1,092.70	
Dexter Lectureship,	647.37	
Henry Lienow's Legacy,	607.94	
Nancy Kendall's "	139.00	
Abraham W. Fuller's Legacy,	69.50	
Lewis Gould's "	60.33	
Mary P. Townsend's "	347.50	
Winthrop Ward's "	139.00	
J. H. Kendall's "	139.00	
Bussey Income Fund,	5,301.90	
Mrs. Caroline Merriam's Donation	34.75	
In the Law School.		
Isaac Royall's Legacy,	552.08	
Nathan Dane's Donation,	1,042.50	
Bussey Income Fund,	5,691.31	
In the Lawrence Scientific School.		
Abbott Lawrence's Bequest,	3,582.73	
Professorship of Engineering,	1,737.50	
In the Medical School.		
Hersey Professorship of Theory and Practice of Physic,	333.33	
Boylston Donation for Medical Prizes,	226.58	
" " " Books,	53.78	
G. C. Shattuck's Donation for Dr. Jackson's Salary,	1,170.00	
Warren Fund for Anatomical Museum,	409.70	
Jackson Medical Fund,	1,270.37	
John Foster's Legacy,	209.92	
In the Department of the Observatory.		
Sears Fund,	879.15	
Edward B. Phillips's Legacy,	7,233.08	
Quincy Fund,	765.77	
James Hayward's Legacy,	1,110.45	
Miscellaneous.		
Daniel Williams's Legacy,	903.50	
Sarah Winslow's Donation,	316.80	
Christopher Gore's Legacy (Annuity Fund),	1,200.00	
Peter C. Brooks's Donation,	357.52	
Gray Collection of Engravings,	1,127.84	
Mary Osgood's Legacy,	360.00	
Jonathan Phillips's "	1,804.83	
Charles Sanders's Bequest,	1,538.86	
Ward's Island,	50.00	
Bussey Annuitants,	7,300.00	
Bussey Institution Income Fund,	12,341.10	
Insurance and Guaranty "	1,363.93	
Donation of Class of 1807,	359.96	
		93,716.54
Leaving amount of Income for Salaries and other Purposes of the College,		$ 88,734.42
Excess of Expenditures over Income,		2,818.23
		$ 91.552.65

No. II.

PARTICULAR

Dr. *Exhibitions.*

For Amount of "Exhibition" money appropriated and paid, .	$ 1,168.74
Balance, August 31, 1867, ...	23,370.00
	$ 24,538.74

Dr. *Senior*

For Exhibition, ...	$ 83.40
Balance, August 31, 1867, ...	1,200.00
	$ 1,283.40

Dr. *Saltonstall*

Bequests of Dorothy Saltonstall, Mary

For paid Beneficiaries, ...	$ 180.00
Balance, August 31, 1867, ...	4,115.90
	$ 4,295.90

Dr. *Pennoyer*

Annuity of

For paid Beneficiaries, ...	$ 150.00
Balance, August 31, 1867, ...	5,656.90
	$ 5,806.90

Dr. *Alford*

Bequest of

For paid Beneficiary, ...	$ 25.00
Balance, August 31, 1867, ...	602.43
	$ 627.43

(Continued.)

ACCOUNTS.

Exhibitions. Cr.

By Balance, August 31, 1866,		$ 22,628.20
Received from Beneficiaries,		269.00
One year's Income from Senior Exhibition,	$ 83.40	
Ward's Island,	50.00	
John Glover's Annuity,	16.67	
		150.07
Interest to August 31, 1867,		1,491.47
		$ 24,538.74

Exhibition. Cr.

By Balance, August 31, 1866,	$ 1,200.00
Interest to August 31, 1867,	83.40
	$ 1,283.40

Scholarships. Cr.

Saltonstall, and Leverett Saltonstall.

By Balance, August 31, 1866, Principal,	$ 3,330.00	
Increase,	698.44	
		$ 4,028.44
Interest to August 31, 1867,		267.46
		$ 4,295.90

Scholarships. Cr.

W. Pennoyer.

By Balance, August 31, 1866, Annuity,	$ 4,444.44	
Increase,	1,153.62	
		$ 5,598.06
Income to August 31, 1867,		208.84
		$ 5,806.90

Scholarship. Cr.

Joanna Alford.

By Balance, August 31, 1866,	$ 588.28
Interest to August 31, 1867,	39.15
	$ 627.43

No. II.

Dr. *Abbot*

For paid Beneficiaries,	$ 100.00
Balance, August 31, 1867,	2,188.57
	$ 2,288.57

Dr. *Scholarship of the*

For paid Beneficiary,	$ 114.00
Balance, August 31, 1867,	2,544.76
	$ 2,658.76

Dr. *Kirkland Scholarship*

For Balance, August 31, 1867,	$ 4,185.77
	$ 4,185.77

Dr. *Scholarship of the*

For paid Beneficiaries,	$ 100.00
Balance, August 31, 1867,	3,125.35
	$ 3,225.35

Dr. *Scholarship of the*

For paid Beneficiary,	$ 50.00
Balance, August 31, 1867,	2,213.03
	$ 2,263.03

(Continued.)

Scholarship. Cr.

By Balance, August 31, 1866,	Principal,	$ 1,635.00	
	Increase,	511.35	
			$ 2,146.35
Interest to August 31, 1867,			142.22
			$ 2,288.57

Class of 1814. Cr.

By Balance, August 31, 1866,	Principal,	$ 2,300.00	
	Increase,	185.98	
			$ 2,485.98
Interest to August 31, 1867,			172.78
			$ 2,658.76

of the Class of 1815. Cr.

By Balance, August 31, 1866,	Principal,	$ 2,303.46	
	Increase,	1,610.31	
			$ 3,913.77
Interest to August 31, 1867,			272.00
			$ 4,185.77

Class of 1817. Cr.

By Balance, August 31, 1866,	Principal,	$ 2,065.00	
	Increase,	950.76	
			$ 3,015.76
Interest to August 31, 1867,			209.59
			$ 3,225.35

Class of 1835. Cr.

By Balance, August 31, 1866,	Principal,	$ 1,165.00	
	Increase,	950.67	
			$ 2,115.97
Interest to August 31, 1867,			147.06
			$ 2,263.03

No. II.

Dr. *George C. Shattuck's*

For paid Beneficiaries,	$ 600.00
Balance, August 31, 1867,	16,620.75
	$ 17,220.75

Dr. *Walcott Fund*

For paid Beneficiary,	$ 100.00
Balance, August 31, 1867,	3,037.67
	$ 3,137.67

Dr. *Thayer*

For paid Beneficiaries, through Steward,	$ 3,000.00

Dr. *Bowditch*

For paid Beneficiaries,	$ 4,000.00
Balance, August 31, 1867,	84,699.00
	$ 88,699.00

Dr. *Mary P. Townsend's*

For paid Beneficiaries,	$ 1,000.00
Balance, August 31, 1867,	21,936.66
	$ 22,936.66

Dr. *Edward Hopkins's*

For paid for Books for "Deturs,"	$ 260.45
Balance, August 31, 1867,	447.05
	$ 707.50

(Continued.)

Bequest for Scholarships. Cr.

By Balance, August 31, 1866,	Principal,	$ 10,000.00	
	Increase,	5,186.00	
			$ 15,186 00
Dividend on Cocheco Stock,			2,000.00
Interest " " " returned,			34.75
			$ 17,220.75

for Scholarships. Cr.

By Balance, August 31, 1866,	Principal,	$ 2,000.00	
	Increase,	940.28	
			$ 2,940.28
Interest to August 31, 1867,			197.39
			$ 3,137.67

Scholarships. Cr.

By received at Steward's Office, from Trustees of John E. Thayer,	$ 3,000.00

Scholarships. Cr.

By Balance, August 31, 1866,	$ 82,769.13
Received Income,	5,929.87
	$ 88,699.00

Devise for Scholarships. Cr.

By Balance, August, 1866,	Principal,	$ 20,000.00	
	Increase,	1,486.78	
			$ 21,486.78
Interest to August 31, 1867,			1,449.88
			$ 22,936.66

Donation for "Deturs." Cr.

By Balance, August 31, 1866,	$ 440.83
Received from Treasurer of Hopkins Donation,	266.67
	$ 707.50

No. II.

Dr. *Benjamin D. Greene's*

For Balance, August 31, 1867,	$ 1,265.59
	$ 1,265,59

Dr. *Story*

For paid Beneficiary,	100.00
Balance, August 31, 1867,	$ 2,223.22
	$ 2,323.22

Dr. *James Bowdoin's*

For paid Prizes,	$ 190.00
Balance, August 31, 1867,	6,628.02
	$ 6,818.02

Dr. *Ward N. Boylston's*

For paid Prizes,	30.00
Balance, August 31, 1867,	3,609.52
	$ 3,639.52

Dr. *Bigelow*

For paid Beneficiaries,	$ 500.00
Balance, August 31, 1867,	10,489.56
	$ 10,989.56

Dr. *Gorham Thomas*

Balance, August 31, 1867,	$ 3,328.82
	$ 3,328.82

(Continued.)

Bequest for Scholarship. Cr.

By Balance, August 31, 1866,	Principal,	$ 1,000.00	
	Increase,	183.35	
			$ 1,183.35
Interest to August 31, 1867,			82.24
			$ 1,265.59

Scholarship. Cr.

By Balance, August 31, 1866,	$ 2,178.75
Interest to August 31, 1867,	144.47
	$ 2,323.22

Legacy. Cr.

By Balance, August 31, 1866,	Principal,	$ 2,500.00	
	Increase,	3,874.96	
			$ 6,374.96
Interest to August 31, 1867,			443.06
			$ 6,818.02

Prizes for Elocution. Cr.

By Balance, August 31, 1866,	Principal,	$ 2,000.00	
	Income,	1,403.01	
			$ 3,403.01
Interest to August 31, 1867,			236.51
			$ 3,639.52

Scholarship. Cr.

By Balance, August 31, 1866,	$ 10,291.67
Interest to August 31, 1867,	697.89
	$ 10,989.56

Scholarship. Cr.

By Balance, August 31, 1866,	$ 3,112.50
Interest to August 31, 1867,	216.32
	$ 3,328.82

No. II.

Dr. *Donation for the Benefit*

For Amount paid through President,	$ 1,200.00
Balance, August 31, 1867,	2,572.77
	$ 3,772.77

Dr. *Hollis Professorship*

For Balance, August 31, 1867,	$ 12,499.76
	$ 12,499.76

Dr. *Hersey Professorship of*

Composed of the Donations of Ezekiel Hersey, Sarah Derby,

For paid Dr. Shattuck,	$ 333.33
Balance of Income paid Professor Wyman for Salary,	825.72
Balance, August 31, 1867,	16,677.13
	$ 17,836.18

Dr. *Count Rumford's*

For paid Professor Gibbs's Salary,	$ 2,400.00
Balance, August 31, 1867,	49,558.86
	$ 51,958.86

Dr. *Devise of Leonard*

Devised without

For paid Income,	$ 842.10
Balance, August 31, 1867,	13,710.52
	$ 14,552.62

Dr. *Massachusetts Fund*

For paid Subscription Fund,	$ 1,048.51
Balance, August 31, 1867,	15,126.01
	$ 16,174.52

(Continued.)

of Indigent Students. Cr.

By Balance, August 31, 1866,		$ 3,585.00
Interest to August 31, 1867,		187.77
		$ 3,772.77

of Divinity. Cr.

By Balance, August 31, 1866,	Principal,	$ 3,998.90	
	Increase,	7,688.58	
			$ 11,687.48
Interest to August 31, 1867,			812.28
			$ 12,499.76

Anatomy, Surgery, and Physic. Cr.

Esther Sprague, Abner Hersey, and John Cumming.

By Balance, August 31, 1866,	$ 16,677.13
Interest to August 31, 1867,	1,159.05
	$ 17,836.18

Legacy. Cr.

By Balance, August 31, 1866,	In hands of Trustees, Paris,	$ 6,000.00	
	Invested,	42,211.93	
			$ 48,211.93
Received of Count Rumford's Trustees, Paris,			813.21
Interest to August 31, 1867,			2,933.72
			$ 51,958.86

Jarvis of Baltimore. Cr.

restrictions.

By Balance, August 31, 1866,	Principal,	$ 11,800.00	
	Increase,	1,910.52	
			$ 13,710.52
Received Income,			842.10
			$ 14,552.62

for Botanic Garden. Cr.

By Balance, August 31, 1866,	$ 15,086.48
Received Rent of House,	39.53
Interest to August 31, 1867,	1,048.51
	$ 16,174.52

No. II.

Dr. *Subscription for*

For paid hire of laborers and other expenses,	$ 1,813.41
Balance, August 31, 1867,	247.25
	$ 2,060.66

Dr. *Joshua Fisher's*

For paid Professor Gray, Salary,	$ 2,382.26
Balance, August 31, 1867,	34,277.13
	$ 36,659.39

Dr. *Jonathan Phillips's*

For paid Salaries and Grants, — Salary of Greek Professor,	$ 600.00
Balance, August 31, 1867,	10,000.00
	$ 10,600.00

Dr. *Jonathan Phillips's*

Income for

For Balance, August 31, 1867,	$ 27,773.61
	$ 27,773.61

Dr. *John McLean's*

For paid Professor Torrey, Salary,	$ 2,850.35
Balance, August 31, 1867,	41,012.31
	$ 43,862.66

Dr. *Plummer Foundation for the Support of a*

For paid on Account of Salary of Plummer Professor,	$ 1,656.09
Balance, August 31, 1867,	23,828.75
	$ 25,484.84

(Continued.)

Support of Botanic Garden. Cr.

By Donation received	$ 1,000.00
Income from Mass. Fund,	1,048.51
" " Subscription Fund,	12.15
	$ 2,060.66

Legacy. Cr.

By Balance, August 31, 1866,	Principal,	$ 33,664.75	
	Increase,	612.38	
			34,277.13
Interest to August 31, 1867,			2,382.26
			$ 36,659.39

Donation. Cr.

By Amount received,	$ 10,000.00
Interest on Mortgage,	600.00
	$ 10,600.00

Bequest. Cr.

General Purposes.

By Balance, August 31, 1866,	Principal,	$ 20,000.00	
	Increase,	5,968.78	
			$ 25,968.78
Interest to August 31, 1867,			1,804.83
			$ 27,773.61

Legacy. Cr.

By Balance, August 31, 1866,	Principal,	$ 25,544.15	
	Increase,	15,468.16	
			$ 41,012.31
Interest to August 31, 1867,			2,850.35
			$ 43,862.66

Professor of the "Philosophy of the Heart," &c. Cr.

By Balance, August 31, 1866,	$ 23,828.75
Interest to August 31, 1867,	1,656.09
	$ 25,484.84

No. III.

LIBRARY.

Dr. *General*

For paid Salary and Grant to Mr. Sibley,	$ 1,900.00
" " " to Mr Sibley, Room Rent,	60.00
" " " to Mr. E. Abbot, Jr.,	1,700.00
" " " to Messrs. Cutter and Harris,	2,125.00
" " Binding,	556.99
" " Repairs, Fuel, Water, &c.,	1,019.06
" " Janitor, Stationery, &c.,	1,280.27
" " Female Assistants,	1,059.64
	$ 9,700.96

Dr. *Thomas Hollis's*

For paid for Books,	$ 826.59
Balance, August 31, 1867,	2,112.54
	$ 2,939.13

Dr. *Samuel Shapleigh's*

For paid for Books,	$ 169.21
Balance, August 31, 1867,	3,907.89
	$ 4,077.10

Dr. *Horace A. Haven's*

For paid for Books,	$ 198.28
Balance, August 31, 1867,	2,491.47
	$ 2,689.75

Dr. *Uriah A. Boyden's*

For Balance, August 31, 1867,	$ 64.57
	$ 64.57

Dr. *Thomas W. Ward's*

For paid for Books,	$ 576.68
Balance, August 31, 1867,	4,907.80
	$ 5,484.48

No. III.

LIBRARY.

Statement. Cr.

By Amount received from Divinity Students,	$ 87.50	
" " " Law "	715.00	
" " " Undergraduates,	2,835.00	
" " " Resident Graduates,	57.50	
		$ 3,695.00
Income for Balance, August 31, 1867,		6,005.96
		$ 9,700.96

Fund for Library. Cr.

By Balance, August 31, 1866, Principal,	$ 2,222.23	
Increase,	525.90	
		$ 2,748.13
Interest to August 31, 1867,		191.00
		$ 2,939.13

Fund for Library. Cr.

By Balance, August 31, 1866,	$ 3,812.15
Interest to August 31, 1867,	264.95
	$ 4,077.10

Legacy. Cr.

By Balance, August 31, 1866,	$ 2,514.95
Interest to August 31, 1867,	174.80
	$ 2,689.75

Donation. Cr.

By Balance, August 31, 1866,	$ 60.38
Interest to August 31, 1867,	4.19
	$ 64.57

Legacy for Books. Cr.

By Balance, August 31, 1866,	$ 5,128.41
Interest to August 31, 1867,	356.07
	$ 5,484.48

No. III.

Dr. *Stephen Salisbury's*

The Income to be expended

For paid for Books,	$ 566.59
Balance, August 31, 1867,	5,135.21
	$ 5,701.80

Dr. *Nathaniel I. Bowditch's*

Income for the

For paid for Books,	$ 238.50
Balance, August 31, 1867,	2,213.96
	$ 2,452.46

Dr. *Frederick A. Lane's*

For paid for Books,	$ 261.51
Balance, August 31, 1867,	5,451.08
	$ 5,712.59

Dr. *Dr. George Hayward's*

Income for the

For paid for Books,	$ 861.79
Balance, August 31, 1867,	4,735.11
	$ 5,596.90

Dr. *Subscriptions for*

For Balance, August 31, 1867,	$ 8,424.35
	$ 8,424.35

Dr. *Jonathan P. Hall's*

For Balance, August 31, 1867,	$ 108.75
	$ 108.75

(Continued.)

Donation. Cr.

in the purchase of Books.

By Balance, August 31, 1866,		$ 5,331.28
Interest to August 31, 1867,		370.52
		$ 5,701.80

Legacy. Cr.

purchase of Books.

By Balance, August 31, 1866,	Principal,	$ 2,000.00	
	Increase,	293.09	
			$ 2,293.09
Interest to August 31, 1867,			159.37
			$ 2,452.46

Donation. Cr.

By Balance, August 31, 1866,	Principal,	$ 5,000.00	
	Increase,	341.37	
			$ 5,341.37
Interest to August 31, 1867,			371.22
			$ 5,712.59

Legacy. Cr.

purchase of Books.

By Balance, August 31, 1866,	$ 5,233.19
Interest to August 31, 1867,	363.71
	$ 5,596.90

College Library. Cr.

By Balance, August 31, 1866,	Principal,	$ 6,267.00	
	Increase,	1,609.91	
			$ 7,876.91
Interest to August 31, 1867,			547.44
			$ 8,424.35

Legacy. Cr.

By Amount received,	$ 100.00
Interest to August 30, 1867,	8.75
	$ 108.75

No. IV.

ACCOUNTS OF

THEOLOGICAL

Dr. *General*

For paid Salary to Professor Noyes,	$ 2,400.00,	Grant, $ 800.00,	$ 3,200.00
" " Stearns,	2,400.00,	" 800.00,	3,200.00
Dr. Hedge's Salary, as Professor of Ecclesiastical History,			600.00
Mr. Krauss, "			150.00
Mr. Baxter, Instructor,			170.00
Beneficiaries,			885.00
Repairs, Superintendent, &c.,			1,741.67
Books,			66.72
			10,013.39
Balance, August 31, 1867,			40,688.28
			$ 50,701.67

Dr. *Consolidated Fund*

Donations of Sarah Jackson,

For paid Theological School, for Beneficiaries,	$ 605.28
" " for Cary Fund,	200.00
Balance, August 31, 1867,	18,333.72
	$ 19,139.00

Dr. *Clapp, Pomeroy, and*

Donations of Joshua Clapp, William

Balance, August 31, 1867,	$ 5,107.31
	$ 5,107.31

Dr. *Consolidated Fund for Parkman*

Donations of Samuel Parkman and Francis Parkman,

For paid Theological School,	$ 1,060.04
Balance, August 31, 1867,	15,253.15
	$16,313.19

No. IV.

PROFESSIONAL SCHOOLS.

SCHOOL.

Statement. Cr.

By Balance, August 31, 1866,	$ 35,446.82
Amount of Term Bills, for Instruction, Library, Rent, &c.,	2,187.78
Income from Consolidated Fund for Hancock Professorship,	1,092.70
" " Dexter Lectureship Fund,	647.37
" " Consolidated Fund for Parkman Professorship,	1,060.04
" " Jackson Foundation and Fund,	605.28
" " Henry Lienow's Legacy,	607.94
" " Nancy Kendall's "	139.00
" " Abraham W. Fuller's Legacy,	69.50
" " Lewis Gould's "	60.33
" " J. H. Kendall's "	139.00
" " Bussey Income Fund,	5,301.90
" " Mary P. Townsend's Bequest,	347.50
" " Winthrop Ward's Legacy,	139.00
" " Mrs. Merriam's Donation,	34.75
Interest on this Account to August 31, 1867,	2,463.56
Law Expenses, 1866, carried to Expense Account,	359.20
	$ 50,701.67

for Theological Students. Cr.

Thomas Cary, and George Chapman.

By Balance, August 31, 1866,	Principal,	$ 15,582.69	
	Increase,	2,312.59	
			$ 17,895.28
Interest to August 31, 1867,			1,243.72
			$ 19,139.00

Andrews Donations. Cr

Pomeroy, and Hannah C. Andrews.

By Balance, August 31, 1866,	Principal,	$ 3,857.90	
	Increase,	917.48	
			$ 4,775.38
Interest to August 31, 1867,			331.93
			$ 5,107.31

Professorship of Pulpit Eloquence. Cr.

and Legacies of George Partridge and Eliphalet Porter.

By Balance, August 31, 1866,	$ 15,253.15
Interest to August 31, 1867,	1,060.04
	$ 16,313.19

No. IV.

Dr. *Consolidated Fund for Hancock*

Legacy of Thomas Hancock, and Donations of the Society

For paid Theological School,	$ 1,092.70
Balance, August 31, 1867,	15,722.31
	$ 16,815.01

Dr. *Dexter Lectureship*

Legacy of

For paid Theological School,	$ 647.37
Balance, August 31, 1867,	9,314.65
	$ 9,962.02

Dr. *Samuel Hoar's Legacy*

(Income of the above

For amount of Legacy,	$ 1,000.00

Dr. *Lewis Gould's*

For paid to Theological School,	$ 60.33
Balance, August 31, 1867,	867.94
	$ 928.27

Dr. *Mary P. Townsend's*

Income for the benefit of

For paid Theological School,	$ 347.50
Balance, August 31, 1867,	5,000.00
	$ 5,347.50

Dr. *Winthrop Ward's*

For the benefit of

For paid Theological School,	$ 139.00
Balance, August 31, 1867,	2,000.00
	$ 2,139.00

Dr. *Nancy Kendall's*

For paid Theological School,	$ 139.00
Balance, August 31, 1867,	2,000.00
	$ 2,139.00

(Continued.)

Professorship of Hebrew, &c. Cr.

for Promoting Theological Education and of Samuel Sewall.

By Balance, August 31, 1866,	$ 15,722.31
Interest to August 31, 1867,	1,092.70
	$ 16,815.01

on Biblical Literature. Cr.

Samuel Dexter.

By Balance, August 31, 1866,	$ 9,314.65
Interest to August 31, 1867,	647.37
	$ 9,962.02

for Theological Institution. Cr.

paid to Theological Institution.)

By received amount of Legacy, March, 1857,	$ 1,000.00

Legacy. Cr.

By Balance, August 31, 1866,	$ 867.94
Interest to August 31, 1867,	60.33
	$ 928.27

Bequest. Cr.

the Divinity School.

By Balance, August 31, 1866,	$ 5,000.00
Interest to August 31, 1867,	347.50
	$ 5,347.50

Legacy. Cr.

the Divinity School.

By Balance, August 31, 1866,	$ 2,000.00
Interest to August 31, 1867,	139.00
	$ 2,139.00

Legacy. Cr.

By Balance, August 31, 1866,	$ 2,000.00
Interest to August 31, 1867,	139.00
	$ 2,139.00

No. IV.

Dr. *Abraham W. Fuller's*

For paid Theological School,	$ 69.50
Balance, August 31, 1867,	1,000.00
	$ 1,069.50

Dr. *Henry Lienow's*

For paid Theological School,	$ 607.94
Balance, August 31, 1867,	8,747.32
	$ 9,355.26

Dr. *J. H. Kendall's*

For paid Theological School,	$ 139.00
Balance, August 31, 1867,	2,000.00
	$ 2,139.00

Dr. *Mrs. Caroline Merriam's*

For paid Theological Institution,	$ 34.75
Balance, August 31, 1867,	1,000.00
	$ 1,034.75

LAW

Dr. *General*

Transferred to Bussey Professorship of Law,		$ 5,602.94
For paid Insurance,	$ 125.00	
Fuel, Printing, Stationery, and other expenses,	3,052.51	
Books purchased,	796.39	
Salary to Professor Parker,	3,000.00	
" " " Parsons,	3,000.00	
" " " Washburn,	3,000.00	
Assistant Steward,	500.00	
Janitor,	200.00	
Librarian,	600.00	
Prizes to Students for Dissertations,	200.00	
Instruction remitted,	150.00	
Loans,	225.00	
R. H. Dana, Jr., for course of Lectures on International Law,	1,000.00	
Repairs and Furniture,	960.45	
		16,809.35
		$ 22,412.29

(Continued.)

Legacy.

	Cr.
By Balance, August 31, 1866,	$ 1,000.00
Interest to August 31, 1867,	69.50
	$ 1,069.50

Legacy.

	Cr.
By Balance, August 31, 1866,	$ 8,747.32
Interest to August 31, 1867,	607.94
	$ 9,355.26

Legacy.

	Cr.
By Balance, August 31, 1866,	$ 2,000.00
Interest to August 31, 1867,	139.00
	$ 2.139.00

Donation.

	Cr.
By Amount received,	$ 1,000.00
Interest to August 31, 1867,	34.75
	$ 1,034.75

SCHOOL.

Statement.

	Cr.
By Balance, August 31, 1866,	$ 4,464.55
Amount of Term Bills,	13,035.00
Loans Repaid, with Interest,	208.00
Income of Isaac Royall's Legacy,	1,042.50
" Nathan Dane's Donation,	552.08
Bussey Professorship of Law,	2,400.00
Balance, August 31, 1867,	710.16
	$ 22,412.29

No. IV.

LAWRENCE

Dr. *Professorship*

For Current Expenses (for Fuel, Gas, Water, Chemicals, Apparatus, Books, and Advertising),	$ 2,395.58
Janitor	719.24
Assistant Steward,	200.00
Grant to Professor Gibbs,	800.00
Instruction,	1,088.88
	$ 5,203.70
Balance, August 31, 1867,	2,862.45
	$ 8,066.15

Dr. *Professorship of*

For paid Current Expenses and Repairs,	$ 464.25
P. Boris, Instruction in French,	350.00
Assistants,	1,500.00
Assistant Steward,	100.00
Professor Eustis's stated Salary,	1,500.00
" " additional Salary, from income of this Department,	1,500.00
" " Grant,	1,000.00
Books,	365.29
	6,779.54
Balance, August 31, 1867,	28,944.16
	$ 35,723.70

Dr. *Abbott Lawrence's*

For the

For paid Professor Agassiz's salary,	$ 2,000.00
Balance, August 31, 1867,	53,132.73
	$ 55,132.73

Dr. *Gray Fund for*

Income for sustaining a Museum

For paid Professor Agassiz,	$ 3,000.00
Balance, August 31, 1867,	51.500.00
	$ 54,500.00

(Continued.)

SCIENTIFIC SCHOOL.

of Chemistry. Cr.

By Balance, August 31, 1866,	$ 1,720.00
Amount of Term Bills, for Instruction and Apparatus,	4,330.53
Income of James Lawrence's Donation,	2,015.62
	$ 8,066.15

Engineering. Cr.

By Balance, August 31, 1866,	$ 27,283.07
Interest to August 31, 1867,	1,737.50
Amount of Term Bills for Instruction,	4,687.50
Income of James Lawrence's Donation,	2,015.63
	$ 35,723.70

Bequest. Cr.

Scientific School.

By Balance, August 31, 1866,	$ 51,550.00
Interest to August 31, 1867,	3,582.73
	$ 55,132.73

Zoölogical Museum. Cr.

of Comparative Zoölogy.

By Balance, August 31, 1866,	$ 51,500.00
Interest for one year,	3,000.00
	$ 54,500.00

No. IV.

Dr. *James Lawrence's*

For Benefit of

For one half Income to Department Engineering,	$ 2,015.63
" " " " " Chemistry,	2,015.62
Balance, August 31, 1867,	50,000.00
	$ 54,031.25

MEDICAL

Dr. *Ward N. Boylston's Donation*

For paid for Advertising,	$ 51.58
Balance, August 31, 1867,	3,435.17
	$ 3,486.75

Dr. *Ward N. Boylston's*

For Balance, August 31, 1867,	$ 827.62
	$ 827.62

Dr. *George C. Shattuck's Donation for*

For paid Dr. J. B. S. Jackson, Income,	$ 1,170.00
Balance, August 31, 1867,	14,000.00
	$ 15,170.00

Dr. *J. C. Warren's Fund*

For Dr. Jackson, Expenses,	$ 76.42
paid Insurance on Museum,	86.25
Balance, August 31, 1867,	6,142.12
	$ 6,304.79

Dr. *Jackson*

A Fund given for the benefit

Balance, August 31, 1867,	$ 19,549.08
	$ 19,549.08

(Continued.)

Donation. Cr.

Lawrence Scientific School.

By Balance, August 31, 1866.	$ 50,000.00
Income received,	4,031.25
	$ 54,031.25

SCHOOL.

for Medical Prizes. Cr.

By Balance, August 31, 1866,	$ 3,260.17
Interest to August 31, 1867,	226.58
	3,486.75

Donation for Books. Cr.

By Balance, August 31, 1866,	$ 773.84
Interest to August 31, 1867,	53.78
	$ 827.62

Professor of Anatomy in Medical School. Cr.

By Balance, August 31, 1866,	$ 14,000.00
Received Dividend on Stark and Atlantic Mills,	1,170.00
	$ 15,170.00

for Anatomical Museum. Cr.

By Balance, August 31, 1866,	Principal,	$ 5,000.00	
	Increase,	895.09	
			$ 5,895.09
Interest to August 31, 1867,			409.70
			$ 6,304.79

Medical Fund. Cr.

of the Medical School.

By Balance, August 31, 1866,	$ 18,278.71
Interest to August 31, 1867,	1,270.37
	$ 19,549.08

No. V.

ASTRONOMICAL

Dr. *Sears*

For paid Expenses of Observatory, one half Income,	439.57
Balance, August 31, 1867,	$ 13,089.34
	$ 13,528.91

Dr. *Edward B. Phillips's*

For paid Salary of Professor Winlock,	$ 2,400.00
" " Assistants,	1,097.76
" for Books, Printing, &c.,	489.80
" Instruments and Apparatus,	1,426.57
" Suspense, for Apparatus ordered,	1,600.00
Balance, August 31, 1867,	104,292.13
	$ 111,306.26

Dr. *Quincy Fund*

For Balance, August 31, 1867,	$ 11,784.14
	$ 11,784.14

Dr. *James Hayward's*

For paid Observatory,	$ 740.30
Balance, August 31, 1867,	19,170.15
	$ 19,910.45

No. V.

OBSERVATORY.

Fund.

		Cr.
By Balance, August 31, 1866,		$ 12,649.76
Interest to August 31, 1867,		879.15
		$ 13,528.91

Legacy for Salaries, Instruments, &c.

		Cr.
By Balance, August 31, 1866,		$ 104,073.18
Interest to August 31, 1867,		7,233.08
		$ 111,306.26

for Observatory.

			Cr.
By Balance, August 31, 1866,	Principal,	$ 10,000.00	
	Interest,	1,018.37	
			$ 11,018.37
Interest to August 31, 1867,			765.77
			$ 11,784.14

Legacy.

		Cr.
By Amount received,		$ 18,800.00
Interest to August 31, 1867,		1,110.45
		$ 19,910.45

No. VI.

MISCEL-

FUNDS APPROPRIATED

Dr. *Bussey*

For paid Annuitants, ...	$ 7,300.00	
" Bussey Income Fund, one half Income,	10,603.80	
" Theological Institution, one quarter Income,	5,301.90	
" Professorship of Law, one quarter Income,	5,301.90	
		$ 28,507.60
Balance August 31, 1867, ...		410,181.18
		$ 438,688.78

Dr. *Bussey Institution*

For paid Repairs, Insurance, &c., on Bussey Farm, . .	$ 1,042.51
Balance, August 31, 1867, ...	36,295.52
	$ 37,338.03

Dr. *Peter C. Brooks's Donation*

For paid Expenses, Repairs, &c., ...	$ 165.73
Balance, August 31, 1867, ...	5,336.09
	$ 5,501.82

Dr. *Appleton Chapel*

For paid for Singing and Music, ...	$ 426.00
" " Repairs and Expenses, ...	714.11
	$ 1,140.11

Dr. *John Foster's Legacy. Income appropriated*

For paid Medical School, Income for this year, ...	$ 209.92
Balance, August 31, 1867, ...	3,020.48
	$ 3,230.40

No. VI.

LANEOUS.

TO SPECIAL PURPOSES.

Devise.

		Cr.
By Balance, August 31, 1866,		$ 410,181.18
Interest to August 31, 1867,		28,507.60
		$ 438,688.78

Income Fund.

		Cr.
By Balance, August 31, 1866,		$ 24,996.93
Interest to August 31, 1867,		1,737.30
Bussey Devise,		10,603.80
		$ 37,338.03

for building House for the President.

		Cr.
By Balance, August 31, 1866,		$ 5,144.30
Interest to August 31, 1867,		357.52
		$ 5,501.82

(*Income Account*).

		Cr.
By Balance, August 31, 1866,		$ 197.66
received Pew Rents,		790.80
Balance, August 31, 1867,		151.65
		$ 1,140.11

alternately to Theological, Law, and Medical Schools.

			Cr.
By Balance, August 31, 1866,	Principal,	$ 2,000.00	
	Income,	1,020.48	
			$ 3,020.48
Interest to August 31, 1867,			209.92
			$ 3,230.40

No. VI.

Dr. *Gray Fund for*

Income for sustaining the

For paid Mr. Thies,	$ 400.00
Balance, August 31, 1867,	17,651.08
	$ 18,051.08

Dr. *Gymnasium.*

For paid A. M. Hewlett, Salary,	$ 600.00
" Labor, Gas, Fuel, and Remissions,	941.08
Balance, August 31, 1867,	1,574.61
	$ 3,115.69

Dr. *Mary Osgood's*

Income after a certain time to be appropriated

For paid Mrs. Osgood,	$ 360.00
Balance, August 31, 1867,	6,000.00
	$ 6,360.00

Dr. *Charles Sanders's Donation*

Subject to

For Balance, August 31, 1867,	$ 20,000.00

Dr. *Charles Sanders's Bequest*

For Balance, August 31, 1867,	$ 23,680.73
	$ 23,680.73

Dr. *Donation of Class of* 1807

For Balance, August 31, 1867,	$ 5,539.46
	$ 5,539.46

(Continued.)

Collection of Engravings. Cr.

"*Gray Collection of Engravings.*"

By Balance, August 31, 1866,	$ 16,923.24
Income,	1,127.84
	$ 18,051.08

(*Income Account.*) Cr.

By Balance, August 31, 1866,	$ 1,253.69
Received from Students,	1,862.00
	$ 3,115.69

Legacy. Cr.

for the purchase of Books.

By Balance, August 31, 1866,	$ 6,000.00
Interest to August 31, 1867,	360.00
	$ 6,360.00

for an Alumni Hall. Cr.

an Annuity.

By Amount received,	$ 20,000.00

for an Alumni Hall. Cr.

By Balance, August 31, 1866,	$ 22,141.87
Interest to August 31, 1867,	1,538.86
	$ 23,680.73

for an Alumni Hall. Cr.

By Balance, August 31, 1866,	$ 5,179.50
Interest to August 31, 1867,	359.96
	$ 5,539.46

No. VI.

FUNDS IN TRUST FOR PURPOSES

Dr. *Daniel Williams's Legacy for*

For paid E. S. Whittemore, Treas. for Herring Pond Indians,	$ 216.67	
" S. C. Howland, Treas. Marshpee Indians,	433.33	
		$ 650.00
Balance, August 31, 1867,		15,222.73
		$ 15,872.73

Dr. *Sarah Winslow's*

For paid Rev. S. Barber, Minister of Tyngsborough, half the net income of this Fund,	$ 111.11	
Paid Chas. F. King, for services as Schoolmaster in Tyngsborough, half net income of this Fund,	111.11	
		$ 222.22
Two and a half per cent commission on Income, carried to account of Expenses,		5.70
Balance, August 31, 1867,		4,647.22
		$ 4,875.14

No. VII.

Dr. STOCK

For Income Account,	$ 2,818.23
Balance, August 31, 1867,	194,216.25
	$ 197,034 48

(Continued.)

NOT CONNECTED WITH THE COLLEGE.

Preaching the Gospel among the Indians. Cr.

By Balance, August 31, 1866,	Principal, . .	$ 13,000.00	
	Increase, . .	1,969.23	
			$ 14,969.23
Interest for one year, ...			903.50
			$ 15,872.73

Donation. Cr.

By Balance, August 31, 1866, ...	$ 4,558.34
Interest for one year, ...	316.80
	$ 4,875.14

No. VII.

ACCOUNT. Cr.

By Balance, August 31, 1866, ...	$ 197,034.48
	$ 197,034.48

No. VIII.

The following Account exhibits the State of the Property, as embraced and balanced in the Treasurer's Books, August 31, 1867. (*The College Buildings, with the Library, and other Property contained in them belonging to the College, and the Grounds under and adjoining the Same, have no fixed pecuniary Value attached to them in the Treasurer's Books.*)

Notes and Mortgages, ...			$ 552,578.74
Jonathan Phillips's Donation invested in Mortgage,		$ 10,000.00	
11 New York Central Railroad Bonds, valued at		10,000.00	
2 Philadelphia and Reading " " " "		2,000.00	
20 Old Colony and Newport, " " " "		19,050.00	
50 City of Boston Bonds, valued at . . .		49,875.00	
In hands of Count Rumford's Trustees in Paris, .		10,000.00	
United States six per cent Bonds, . . .		45,500.00	
			146,425.00
Bank Stock.			
Charles River National Bank, 60 shares,		6,000.00	
First " " 50 "		5,000.00	
Fitchburg " " 24 "		2,403.00	
Massachusetts " " 12 "		3,000.00	
Merchants' " " 38 "		3,800.00	
New England " " 30 "		3,000.00	
Old Boston " " 200 "		8,933.00	
			32,136.00
Manufacturing Stock.			
Amoskeag Manufacturing Co., 12 shares,		12,000.00	
Appleton " " 5 "		5,000.00	
Atlantic Mills " " 15 "		11,980.00	
Boston " " 10 "		7,000.00	
Cocheco " " 20 "		7,000.00	
Great Falls " " 11 "		2,050.00	
Hamilton " " 5 "		5,000.00	
Lawrence " " 25 "		18,750.00	
Manchester Print Works, 3 "		3,000.00	
Massachusetts Mills, 7 "		6,600.00	
Merrimack Manufact'ing Co., 17 "		17,000.00	
Pacific Mills " " 41 "		35,810.00	
Stark " " " 19 "		18,900.00	
Suffolk " " " 12 "		11,720.00	
Tremont " " 5 "		4,550.00	
			166,360.00
Railroad Stock. Pittsfield and North Adams, 50 shares, . .			5,000.00
Annuities. William Pennoyer's, . . .		4,444.44	
John Glover's, ...		350.00	
			4,794.44
Real Estate. Houses and Lands, . . .		514,400.37	
Ward's Island, Boston Harbor, .		1,200.00	
Reversion of Buildings on Brattle Street, ...		1,000.00	
Webb Estate, ...		56,473.07	
Estate on Hawley Street, . .		48,650.28	
" " Hawkins Street, . .		29,175.34	
Amory Estate, ...		167,066.68	
Amounts carried over, .	$ 817,965.74		$ 907,294.18

No. VIII.

And the foregoing Property represents the following Funds and Balances, and is answerable for the Same.

Funds appropriated to the Academic Department.		
Balance of Stock Account,	$194,216.25	
Exhibitions,	23,370.00	
Senior Exhibition,	1,200.00	
		$218,786.25
Scholarships.		
Abbot,	2,188.57	
Alford,	602.43	
Bigelow,	10,489.56	
Bowditch,	84,699.00	
Class of 1814,	2,544.76	
" " 1815 (Kirkland),	4,185.77	
" " 1817,	3,125.35	
" " 1835,	2,213.03	
Pennoyer,	5,656.90	
Saltonstall,	4,115.90	
Shattuck,	16,620.75	
Story,	2,223.22	
Gorham Thomas,	3,328.82	
Townsend,	21,936.66	
Walcott,	2,037.67	
B. D. Greene's Bequest for Scholarship,	1,265.59	
		168,233.98
Donation for Benefit of Indigent Students,	2,572.77	
Lee Prizes for Reading,	13,561.02	
Bowdoin Prizes for Dissertations,	6,628.02	
Boylston " " Elocution,	3,609.52	
E. Hopkins's Donation for "Deturs,"	447.05	
		26,818.38
Alford Professorship,	26,427.28	
Boylston "	26,988.00	
Eliot "	20,590.00	
Erving "	3,333.34	
Fisher "	34,277.13	
Hersey "	16,677.13	
Hollis " of Mathematics,	3,568.89	
McLean "	41,012.31	
Perkins "	20,000.00	
Plummer "	23,828.75	
Smith "	22,037.93	
Fund for Permanent Tutors,	15,467.03	
Jonathan Phillips's Donation,	10,000.00	
" " Bequest,	27,773.61	
Hollis Professorship of Divinity,	12,499.76	
Paul Dudley's Legacy,	737.39	
Leonard Jarvis's Devise,	13,710.52	
Samuel D. Bradford's Legacy,	5,000.00	
Thomas Lee's Donation for Prof. Wyman's Salary,	10,030.00	
Massachusetts Fund for Botanic Garden,	15,126.01	
Subscription " " " "	17,247.25	
Herbarium "	11,197.34	
Repairs of College Edifices,	10,000.00	
		387,529.67
Amount carried over,		$801,368.28

No. VIII. (Continued.)

	Amounts brought over, . .	$ 817,965.74	$ 907,294.18
Real Estate.	Jarvis Estate, Baltimore, . .	11,800.00	
	Estate in Dedham, . . .	3,122.00	
	Sanders Estate, Cambridge, .	21,628.98	
	Unimproved lands in Cambridge, .	55,846.28	
			910,363.00
History of Harvard College, ...		791.35	
Amount due from Observatory, ...		728.57	
" " " Law School, ...		710.16	
" " " Appleton Chapel,. . .		151 65	
" " " Students' Dining Hall, . .		1,225.81	
Suspense Account, ...		83.06	
			3,690.60
Investments.			
Gray Fund for Zoölogical Museum, U. S. Bonds,		50,000.00	
" " " Collection of Engravings, "		15,000.00	
Bowditch Scholarships, ... "		70,000.00	
James Lawrence's Donation, ... "		50,000.00	
Herbarium Fund, ... "		10,550.00	
Botanic Garden Fund, R. R. Bonds, . .		17,000.00	
			212,550.00
Balances.			
In National City Bank, ...		2,530.79	
" hands of Wm. G. Stearns, Steward, . .		50,009.28	
			52,540.07
Amount carried over, ...			$ 2,086,437.85

No. VIII. (Continued.)

Amount brought over,		$801,368.28
Library Funds.		
N. I. Bowditch's Bequest,	2,213.96	
Uriah A. Boyden's Donation,	64.57	
Jonathan P. Hall's Legacy,	108.75	
Horace A. Haven's "	2,491.47	
George Hayward's "	4,735.11	
Thomas Hollis's "	2,112.54	
Frederic A. Lane's Donation,	5,451.08	
Stephen Salisbury's "	5,135.21	
Samuel Shapleigh's Bequest,	3,907.89	
Thomas W. Ward's "	4,907.80	
George W. Wales's Donation,	170.17	
Subscription for Library,	8,424.35	
		39,722.90
Funds appropriated to the Law School.		
Isaac Royall's Legacy,	7,943.63	
Nathan Dane's Donation,	15,000.00	
Bussey Professorship,	8,894.25	
		31,837.88
Funds appropriated to the Observatory.		
Edward B. Phillips's Legacy,	104,292.13	
Sears Fund,	13,089.34	
Quincy "	11,784.14	
James Hayward's Legacy,	19,170.15	
		148,335.76
Funds appropriated to the Theological School.		
Theological Institution, balance,	40,688.28	
Jackson Foundation and Fund,	18,333.72	
Clapp, Pomeroy, and Andrews Donations,	5,107.31	
Consolidated Fund for Parkman Professorship,	15,253.15	
" " " Hancock "	15,722.31	
Dexter Lectureship on Biblical Literature,	9,314.65	
Lewis Gould's Legacy,	867.94	
Henry Lienow's "	8,747.32	
Nancy Kendall's "	2,000.00	
A. W. Fuller's "	1,000.00	
Mary P. Townsend's Legacy,	5,000.00	
Winthrop Ward's Legacy,	2,000.00	
J. H. Kendall's Legacy,	2,000.00	
Mrs. C. Merriam's Donation,	1,000.00	
		127,034.68
Funds appropriated to the Scientific School.		
Abbott Lawrence's Bequest,	53,132.73	
Count Rumford's Legacy,	48,558.86	
James Lawrence's Donation,	50,000.00	
Gray Fund for Zoölogical Museum,	51,500.00	
Professorship of Engineering,	28,944.16	
" of Chemistry,	2,862.45	
		235,998.20
Funds appropriated to the Medical School.		
Boylston Fund for Medical Prizes,	3,435.17	
" " " Books,	827.62	
George C. Shattuck's Donation,	14,000.00	
Warren Fund for Anatomical Museum,	6,142.12	
Jackson Medical Fund,	19,549.08	
Fund for Medical Students,	814.00	
		44,767.99
Amount carried over,		$1,429,065.69

No. VIII. (Continued.)

Amount brought over, . . .	$ 2,086,437.85
	$ 2,086,437.85

No. VIII. (Continued.)

Amount brought over,		$ 1,429,065.69
Funds for the erection of an Alumni Hall.		
Charles Sanders's Donation,	20,000.00	
" " Bequest,	23,680.73	
Class of 1807, Donation,	5,539.46	
		49,220.19
Funds appropriated to Special Purposes.		
Gore Annuity Fund,	24,000.00	
Peter C. Brooks's Donation (balance),	5,336.09	
Subscription for "Olivier Models,"	51.41	
Gray Fund for Collection of Engravings,	17,651.08	
Mary Osgood's Legacy,	6,000.00	
Bussey Trust,	410,181.18	
Bussey Institution Income Fund,	36,295.52	
Gymnasium, "	1,574.61	
John Foster's Legacy,	3,020.48	
Insurance and Guaranty Fund,	73,676.39	
Baring Brothers & Co.,	495.26	
N. Silsbee,	10,000.00	
		588,282.02
Funds in trust for purposes not connected with the College.		
Daniel Williams's Legacy for Conversion of the Indians,	15,222.73	
Sarah Winslow's Donation for Minister and Schoolmaster in Tyngsborough, Mass.,	4,647.22	
		19,869.95
		$ 2,086,437.85

Certificate of the Joint Committee of the Corporation and Overseers of Harvard College, for examining the Books and Accounts of the Treasurer, entered in the Journal kept by him.

We, the undersigned, a Joint Committee of the Corporation and Overseers of Harvard College to examine the Books and Accounts of the Treasurer for the year ending August 31, 1867, have examined from pages 180 to 219 inclusive, in Cash Book, and have seen that all the bonds, notes, mortgages, certificates of stock, and other evidences of property, which were received by him and on hand at the beginning of said year, are now in his possession, or are fully accounted for by entries made therein. We have also noticed all payments, both of principal and interest, indorsed on any of said bonds or notes, and have seen that the amounts so indorsed have been duly credited to the College.

We have carefully examined all notes, bonds, mortgages, and other securities invested during the said year, and are of opinion that all such investments are judiciously made and amply secured.

We have in like manner satisfied ourselves that all the entries for moneys expended by the Treasurer, or in any way charged to the College, are well vouched; such of them as are not supported by counter entries being proved by regular vouchers and receipts.

The Committee have also seen that all the entries for said year are duly transferred to the Ledger, and that the accounts there are rightly cast, and the balances carried forward correctly to new accounts.

(Signed,)

THOMAS HILL,
F. B. CROWNINSHIELD, } *Committee of Corporation.*

JACOB SLEEPER,
FRANCIS COGSWELL,
GEORGE GARDNER,
J. LEWIS STACKPOLE,
WILLIAM A. RICHARDSON,
CHARLES ELIOT GUILD,
WM. MINOT, Jr., } *Committee of Overseers.*

Boston, October 24, 1867.

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HARVARD COLLEGE.

TREASURER'S STATEMENT.

1868.

UNIVERSITY OF ILLINOIS
JUL 17 1961
LIBRARY

HARVARD COLLEGE LIBRARY
BY EXCHANGE, FROM
BROWN UNIVERSITY LIBRARY
OCT 6 1932

TREASURER'S STATEMENT.

To the Honorable and Reverend,
The Overseers of Harvard College,

The Annual Statement of the financial affairs of the College is respectfully submitted by its Treasurer.

The income from all sources, for the past year, including tuition fees, has been		$ 180,029.03
There has been credited to such of the funds as are not available for general purposes		91,669.77
Leaving for those general purposes		$ 88,359.26
The expenditures for salaries and general expenses has been	$ 95,440.24	
Showing a deficiency of		7,080.98
		$ 95,440.24
The general expenses and salaries, together with the amount credited as above stated, make the whole expenditures, and amount to		$ 187,110.01

The deficit has been carried to a new account, called the Deficiency Account; to which has also been carried the deficit of the previous year, to the credit of the Stock Account, to which it was originally charged.

In conformity to the request of this Board, of March 29th, 1867, the following Statements are submitted.

1st. "The funds separately invested, with the investments and income thereof, and the percentage on capital of the income thereon," are as follows: —

	Invested in	Principal.	Income.
Bowditch Scholarships,	U. S. Bonds,	$ 70,000.00	$ 5,856.38
Pennoyer Scholarships,	Annuity in England,	4,444.44	225.77
Shattuck Scholarships, in part,	Cocheco Manuf. Co.,	7,000.00	1,600.00
Jonathan Phillips's Donation,	Mortgage,	10,000.00	600.00
L. Jarvis's Bequest,	Real Estate,	11,800.00	677.49
Thos. Lee's Donation,	Manufacturing Stocks,	10,030.00	858.00
Geo. C. Shattuck's Donation,	Manufacturing Stocks,	11,000.00	1,330.00
James Lawrence's Donation,	U. S. Bonds,	50,000.00	4,106.25
Count Rumford's Legacy,	France,	10,000.00	840.69
Gray Fund for Zoöl. Museum,	Mortgage,	50,000.00	3,000.00
Gray Fund for Engravings,	U. S. 7.30's,	15,000.00	1,363.23
Herbarium Fund,	U. S. Bonds,	10,550.00	860.89
Chas. Sanders's Donation,	Estate in Cambridge,	20,000.00	
Exhibitions,	Ward's Island,	1,200.00	50.00
John Glover's Bequest,	Annuity,	350.00	16.62
Botanic Garden Funds,	R. R. Bonds,	17,000.00	969.00
		$ 298,374.44	$ 22,354.37

Deduct the Sanders Estate, producing no income beyond its expenses, ... $ 20,000.00

Leaves the amount drawing income, . . . $ 278,374.44, and gives a percentage of 8.03.

2d. The funds which are invested as a whole, with the investments and income thereof, are as follows, viz.: —

	Principal.	Income.
Notes and Mortgages, Aug. 31, 1868, . .	$ 416,195.53	$ 29,213.14
U. S. Bonds, ...	76,943.80	5,936.02
City of Boston Stock, ...	49,875.00	3,000.00
St. Louis 3 years Anticipation Bonds, . .	24,812.50	
Railroad Bonds, ...	174,050.00	1,875.00
Railroad Stock, ...	5,000.00	285.00
Bank Stock, ...	32,136.00	3,000.00
Real Estate, ...	874,200.92	55,423.67
Manufacturing Stock, ...	142,155.00	19,735.00
	$ 1,795,368.75	$ 118,467.83

As there have been several changes in the above investments during the year, the aggregate only of income is of importance.

"The expenses actually incurred in the care and

management of the funds" can only, as reported in the last Annual Statement, be estimated.

The Treasurer's salary has been	$ 3,000.00
For keeping the Treasurer's books, copying records and other papers, there has been paid, ...	2,250.00
Incidental expenses, ...	155.32
	$ 5,405.32

Considering that some portion of these expenditures were for purposes other than the care and management of the funds, and on the other hand that a portion of the expenses of the Steward's office at Cambridge were for these purposes, the expenditure actually incurred may be estimated at $ 6,000, and, if this sum be deducted from the income above named of $ 118,467.83, it will leave $ 112,467.83, which is 6.27 per cent on this class of investments, as represented at the close of the financial year.

The amount of income credited to the funds covered by these investments has been at the rate of 6½ per cent.

3d. A reserve has been made from income during the past year, of $ 6,000 charged for the care, disbursement, and expenses of management of these funds of the College; and an undivided balance of $ 610.08 carried to the Guaranty Fund. No use has been made during the present year of reserves of former years. No charge has been made for the care and expenses of management and disbursement of funds separately invested. The expenses of the College have exceeded those of the last year $ 1,840.82. The income from all its sources has fallen short of that of the last $ 2,421.93, and the whole deficit of the year as before stated is $ 7,080.98. The inability of the College to

meet its general expenses from its receipts from Students, and its portion of income from general investments remaining applicable to those expenses, after deducting what is specifically appropriated, was pointed out in the last Annual Statement, as well as the necessity of reducing the expenses or increasing the means of support. In conformity to this the grants to College officers of instruction were, most unwillingly, but necessarily, reduced from thirty-three per cent on their salaries to twenty-five, which it was hoped might be added to at the close of the year, should the increase of Students, or any other good fortune, justify such measure. The increase of Students brought such increase of expenditures for additional accommodations, to be provided from the funds for general expenses, as to prevent any increase of grants for the past, and to cause them to be still further curtailed in the aggregate for the current year. The price of tuition has been accordingly raised from $105 to $150 per annum, to take effect after September 1st, 1869.

One thousand dollars, in addition to a like sum annually for several years past, has been given to the Botanic Garden, by a gentleman whose name is withheld from the public by his request.

Mrs. Ann E. Salter Toppan, of Portsmouth, New Hampshire, has bequeathed to the College five thousand dollars, to found a scholarship, out of respect for her late husband, the Hon. Christopher S. Toppan, to be called the Toppan Scholarship.

The late Paschal P. Pope, of Boston, bequeathed to the College the sum of fifty thousand dollars, the interest and income of which is to be applied to the pay-

ment of the salary of a Professor of the Latin language and literature, — the Professorship to be called the "Pope Professorship of the Latin Language and Literature."

James Warren Sever, in memory of Rev. John Thornton Kirkland, has given $ 1,440 to found a scholarship, to be called the Sever Scholarship.

William Minot, Jr., as Executor of the will of the late Henry Harris, of Boston, by which he gave his estate for charitable and literary purposes, has given ten thousand dollars to establish a Fellowship in the University, to be called the Harris Fellowship, the income to be given by the Corporation to some graduate of acknowledged excellence in one or more departments of literature or science (but not necessarily of the highest College rank), for one or more years.

The Wardens and Vestry of Christ Church, Longwood, have made a donation to the College of the proceeds of sales to be made within two years, of forty pews in said Church, appraised at $ 8,400, for the establishment of the "Gospel Church Fund"; one half the income of which is to be applied to increase the said fund, and the other half for such general disbursements as may from time to time be voted by the Corporation.

NATHANIEL SILSBEE,
Treasurer.

BOSTON, December 1st, 1868.

No. I.

GENERAL STATEMENT OF RECEIPTS AND HARVARD COLLEGE, FOR THE

Income.

Interest on Notes and Mortgages,	$ 29,213.14	
Jonathan Phillips's Donation,	600.00	
New York Central Railroad Bonds,	627.00	
Philadelphia and Reading Railroad Bonds,	108.00	
Old Colony and Newport Railroad Bonds,	1,140.00	
City of Boston Stock,	3,000.00	
United States six per cent Bonds,	5,936.02	
Bowditch Scholarships,	5,856.38	
Gray Fund for Collection of Engravings,	1,363.23	
Trustees of Count Rumford,	840.69	
Edward Hopkins's Donation,	262.25	
Thayer Club,	637.85	
		$ 49,584.56
Dividends on Stocks.		
Charles River National Bank, Cambridge,	600.00	
First " " "	300.00	
Fitchburg " "	120.00	
Massachusetts " "	300.00	
Merchants' " "	380.00	
New England " "	300.00	
Old Boston " "	1,000.00	
Amoskeag Manufacturing Company,	1,920.00	
Appleton " "	750.00	
Atlantic " "	1,050.00	
Boston " "	1,100.00	
Cocheco " "	1,600.00	
Great Falls " "	88.00	
Hamilton " "	200.00	
Massachusetts " "	490.00	
Merrimack " "	2,975.00	
Pacific Mills " "	7,380.00	
Stark " " "	2,850.00	
Manchester Print Works,	120.00	
Pittsfield and North Adams Railroad,	285.00	
		23,808.00
Exhibitions. — Received from Beneficiaries,	473.00	
Annuities. — William Pennoyer's,	225.77	
John Glover's,	16.67	
		715.44
Appleton Chapel. — Rent of Pews,		680.00
Gymnasium. — Income from Students,		2,068.09
Herbarium Fund. — Income received,		860.89
Botanic Garden. — Donation received,	1,000.00	
Income from Fund,	969.00	
		1,969.00
Rents of Houses and Lands,		70.383.92
" " Sanders Estate,		1,456.00
Term Bills. — For Instruction,	39,415.55	
Rent and Care of Rooms and Lecture-Rooms,	9,892.75	
Advanced Standing,	450.00	
		49,758.30
Amount carried forward,		$ 201,284.11

No. I.

DISBURSEMENTS BY THE TREASURER OF YEAR ENDING AUGUST 31, 1868.

Expenses.

Paid to Account of		
Salaries and Grants in Academic Department,		$ 64,305.00
W. T. Richardson, Fuel, charged in Term Bills,	$ 11,081.96	
Sever & Francis, Text-Books, " "	6,872.79	
Cambridge Gas Co., Gas, " "	4,149.77	
Board in Commons,	32,391.74	
		54,496.26
Scholarships.		
Abbot,	100.00	
Alford,	25.00	
Bigelow,	500.00	
Bowditch,	4,000.00	
Class of 1814,	100.00	
" " 1817,	50.00	
" " 1835,	100.00	
Pennoyer,	150.00	
Saltonstall,	180.00	
Shattuck,	600.00	
Story,	100.00	
Townsend,	1,000.00	
Thomas,	150.00	
Walcott,	100.00	
Beneficiary Funds, Exhibitions,	1,270.00	
		8,425.00
Bowdoin Prizes for Dissertations,	304.00	
Boylston Prizes for Elocution,	110.00	
Lee Prizes for Reading,	915.00	
E. Hopkins's Donation for "Deturs,"	8.00	
Donation for Benefit of Indigent Students,	500.00	
		1,837.00
Support of Botanic Garden,	2,489.44	
Fund for Maintenance of Herbarium,	1,371.81	
		3,861.25
Library.		
For Salaries, Repairs, &c., as per Table III.		10,158.24
From N. I. Bowditch's Legacy for Books,	132.83	
" H. A. Haven's " " "	67.76	
" Geo. Hayward's " " "	373.09	
" Thomas Hollis's " " "	278.03	
" S. Shapleigh's " " "	202.82	
" T. W. Ward's " " "	302.42	
" F. A. Lane's Donation " "	289.60	
" S. Salisbury's " " "	99.70	
" G. W. Wales's " " "	61.17	
" U. A. Boyden's " " "	10.31	
" E. Hopkins's " " "	248.73	
		2,066.46
Theological Institution.		
Salaries, Repairs, Fuel, &c., as per Table IV.	10,601.96	
Jackson Foundation and Fund,	200.00	
Clapp, Pomeroy, and Andrews Donations,	190.81	
		10,992.77
Amount carried forward,		$ 156,141.98

No. I.

Amount brought forward, . . .		$ 201,284.11
Fuel. — Charged Students in Term Bills, . .	$ 11,081.96	
Text-Books. — " " " " " . . .	6,872.79	
Gas. — " " " " " . .	4,149.77	
Board. — " " " " " . . .	32.391.74	
		54,496.26
Library. — Charged in Term Bills, to Undergraduates, Resident Graduates, Divinity and Law Students, .	4,020.00	
G. W. Wales, Donation for Books, . . .	200.00	
		4,220.00
Law School. — Charged Students for Instruction, .	10,382.50	
Loans repaid, with interest, ...	133.00	
Books sold, ...	19.00	
		10,534.50
Theological Institution. Charged Students for Instruction and Rent of Rooms, .		2.593.00
Lawrence Scientific School. Charged Students for Instruction and Supplies in Professor Gibbs's Department, ...	3,218.77	
" Eustis's "	3,525.00	
Income of James Lawrence's Donation, . .	4,106.25	
" " Gray Fund for Zoölogical Museum, .	3,000.00	
		13,850.02
Suspense Account, ...		1,500.00

Receipts exclusive of Income.

Received for Notes, Mortgages, &c.	$ 373,000.00	
From N. Silsbee, borrowed, ...	300.00	
Baring Brothers & Co., ...	325.36	
Sale of United States Six per cent Bonds, . .	26,153.58	
Gray Collection of Engravings, Salary of Mr. Thies, not drawn, ...	700.00	
Bussey Trust, Sale of Eastern Lands, ...	10.50	
Bussey Institution Income Fund, received from Insurance Companies, ...	3,000.00	
For Land taken by City of Cambridge, ...	533.10	
George Morey's Legacy, ...	7,150.00	
P. P. Pope's Bequest, ...	47,877.33	
Toppan Scholarship, ...	4,700.00	
Sever "	1,440.00	
		465,189.87
Balances September 1, 1867: —		
In National City Bank, ...	2,530.79	
" hands of W. G. Stearns, Steward, . .	50,009.28	
		52,540.07
Amount carried forward, . . .		$ 806,207.83

(Continued.)

Amount brought forward, . . .		$ 156,141.98
Law School.		
Salaries, Prizes, Current Expenses, &c., as per Table IV., .		15,548.16
Lawrence Scientific School.		
Expenses, Professorship of Chemistry, . . .	$ 6,962.74	
Count Rumford's Legacy for Salary, . .	2,400.00	
Expenses, Professorship of Engineering, . .	1,880.47	
Salary of Professor Eustis, ...	3,000.00	
Grant to " "	1,000.00	
Salary of Professor Agassiz, in part, . .	2,000.00	
Expenditures of Income for Zoölogical Museum,	3,000.00	
		20,243.21
Observatory.		
From E. B. Phillips's Legacy for Salaries, Books, &c.	5,610.26	
Quincy Fund, printing, ...	1,942.96	
Contingent Expenses, ...	590.05	
		8,143.27
Medical School.		
Hersey Professorship, Salary of Dr. Shattuck, .	333.33	
Warren Fund for Anatomical Museum, . . .	150.31	
Geo. C. Shattuck's Donation, Professor of Anatomy,	1,538.50	
Fund for Medical Students, ...	631.50	
Jackson Medical Fund, ...	1,270.37	
		3,924.01
Miscellaneous.		
Appleton Chapel Income Account, ...	5,239.91	
Gymnasium, ...	2,311.97	
Gray Collection of Engravings, ...	400.00	
Thomas Lee's Donation, ...	858.00	
President's House, ...	508.48	
Mary Osgood's Legacy, ...	360.00	
Gore Annuities, ...	1,200.00	
Bussey "	7,250.00	
		18,128.36
Sanders Estate, Annuity, ...	1,200.00	
" " Expenses, ...	210.72	
		1,410.72
D. Williams's Legacy, Minister and Teacher of Herring Pond and Marshpee Indians, . . .	840.12	
Sarah Winslow's Donation, Minister and Schoolmaster of Tyngsborough, and Commissions, .	314.58	
		1,154.70
Expenses of College Buildings, including Repairs, Gas Fixtures, Gas and Fuel for Lecture-Rooms and Chapel, Superintendent's Salary, care of Rooms, College Grounds, &c., deducting Special Repairs charged to Individuals, and for Grass sold, ...		15,589.40
General Expenses, less by $ 5.70 for Sarah Winslow's Donation, and Amount received for Diplomas, ...		9,136.17
Bussey Institution Income Fund, ...		979.90
Houses and Lands, ...		14,248.19
Interest		75.73
Amounts carried forward, . . .		$ 264,723.80

No. I.

Amount brought forward, . . .	$ 806,207.83
	$ 806,207.83

(Continued.)

Amount brought forward, . . .		$ 264,723.80

INVESTMENTS AND PAYMENTS OF LIABILITIES.

Invested in Notes, Mortgages, &c., . . .	$ 236,616.79	
" " Suffolk Manufacturing Company,	2,700.00	
" " Tremont " " .	1,125.00	
" " Philadelphia, Wilmington, and Baltimore Railroad Bonds, .	95,000.00	
" " St. Louis Anticipation Bonds, . .	24,812.50	
" " Eastern Railroad Bonds, . .	48,000.00	
" " United States Six per cent Bonds, .	59,433.00	
" " Suspense Account, . . .	5,754.57	
" " Insurance and Guaranty Fund, .	77.50	
N. Silsbee, loan returned, ...	10,300.00	
		483,819.36
Balances August 31, 1868:—		
In National City Bank, ...	9,460.45	
" hands of W. G. Stearns, Steward, . .	48,204.22	
		57.664.67
		$ 806,207.83

No. II.

ACADEMIC

General

Expenses.

Salaries for the Year, viz.: —					
President Hill, salary,	$ 3,000 ;	Grant,	$ 750.00	$ 3,750.00	
Professor Peabody,	2,500 ;	"	650.00	3,150.00	
" Agassiz (portion of salary from this Department),				500.00	
" B. Peirce,	2,400 ;	Grant,	$ 600.00	3,000.00	
" Gray,	2,250	"	600.00	2,850.00	
" Bowen,	2,400	"	600.00	3,000.00	
" Lovering,	2,400	"	600.00	3,000.00	
" Torrey,	2,400	"	600.00	3,000.00	
" Wyman,	1,400	"	350.00	1,750.00	
" Sophocles,	1,800	"	450.00	2,250.00	
" Lowell,				2,000.00	
" Child,	2,400	"	600.00	3,000.00	
" Lane,	2,400	"	600.00	3,000.00	
" Cooke,	2,400	"	600.00	3,000.00	
" Goodwin,	2,400	"	600.00	3,000.00	
" Gurney,	1,500	"	375.00	1,875.00	
" J. M. Peirce,	1,500	"	375.00	1,875.00	
" Cutler,	1,500	"	525.00	2,025.00	
Tutor Jennison,	800	"	200.00	1,000.00	
" Greenough,	800	"	200.00	1,000.00	
" Flagg,	800	"	200.00	1,000.00	
" Seaver,	800	"	200.00	1,000.00	
" Cummings,	800	"	200.00	1,000.00	
" Hill,	800	"	200.00	1,000.00	
Instructor Krauss,	350	"	100.00	450.00	
" Paine,				850.00	
" Nash,				1,000.00	
" Shaw,				700.00	
" Hawes,				600.00	
" Hoyt,	350	Grant,	50.00	400.00	
" Lewis,				35.00	
Proctor Fiske,				369.23	
" Stetson,				100.00	
" Dillaway,				100.00	
" Jackson,				230.77	
" Leverett,				35.00	
Regent, Mr. Lovering,				500.00	
Registrar, Mr. Bowen,				200.00	
Treasurer, Mr. Silsbee,				3,000.00	
Steward, Mr. Stearns,				1,400.00	
Secretary of Overseers, Dr. Shurtleff,				60.00	
For keeping the Treasurer's Books, copying Records of the Corporation, &c., there was paid				2,250.00	
					$ 64,305.00
Paid to account of					
Expenses, General				6,966.03	
" President's Department,				66.80	
" Treasurer's "				155.32	
Amounts carried forward,				$ 7,188.15	$ 64,305.00

No. II.

DEPARTMENT.

Statement.

Income.

Interest on Notes and Mortgages,	$ 29,213.14	
" " United States Bonds,	5,936.02	
" " City of Boston Stock,	3,000.00	
" " Railroad Bonds,	1,875.00	
" from Thayer Club,	637.85	
" " Jona. Phillips's Donation,	600.00	
" " E. Hopkins's Donation,	262.25	
" " Trustees of Count Rumford's Legacy,	840.69	
" " Gray Fund for Collection of Engravings,	1,363.23	
" " Bowditch Scholarships,	5,856.38	
Dividends on Stocks,	23,808.00	
Rents of Houses and Lands,	55,135.73	
Suspense Account,	1,500.00	
Term Bills,	49,758.30	
Annuities,	242.44	
		$ 180,029.03
Less by credited to the following accounts, viz.: —		
In the Academic Department.		
Beneficiary Fund to Undergraduates,	1,436.50	
" " Senior Undergraduates,	78.00	
John Glover's Annuity,	16.67	
Scholarships, — Abbot,	135.76	
Alford,	37.53	
Bigelow,	665.57	
Bowditch,	5,856.38	
Class of 1814,	165.41	
" " 1815 (Kirkland),	272.07	
" " 1817,	203.15	
" " 1835,	140.60	
Morey,	271.10	
Pennoyer,	225.77	
Saltonstall,	255.83	
Shattuck,	1,795.00	
Story,	138.00	
Thomas,	206.62	
Toppan,	127.30	
Townsend,	1,385.26	
Walcott,	190.95	
B. D. Greene's Bequest for Scholarship,	82.26	
E. Hopkins's Donation,	262.25	
Count Rumford's Legacy,	3,672.01	
T. Lee's Donation for Prof. Wyman's salary,	858.00	
Bowdoin Legacy for Prize Dissertations,	430.82	
Boylston Prizes for Elocution,	234.62	
Dudley Legacy for Dudleian Lectures,	47.93	
Hollis Professorship of Divinity,	812.48	
Massachusetts Fund for Botanic Garden,	983.19	
Paschal P. Pope's Bequest,	259.33	
Donation for Benefit of Indigent Students,	134.73	
Lee Prizes for Reading,	881.46	
Amounts carried forward,	$ 22.262.55	$ 180.029.03

No. II.

Amounts brought forward, . . .	$ 7,188.15	$ 64,305.00
Expenses, Steward's Department, . . .	315.94	
" Prof. Cooke's " . . .	400.00	
" " Lovering's " . . .	400.00	
" Overseers, ...	327.78	
" Services of Undergraduates, . .	700.00	
		9,331.87
Repairs of College Buildings, ...		15,589.40
Library, in addition to amount charged Students, . . .		6,138.24
Interest, ...		75.73

Amount carried forward, ... $ 95,440.24

(Continued.)

Amounts brought forward,	$ 22,262.55	$ 180,029.03
In the Library.		
Thomas Hollis's Legacy,	137 31	
Sam'l Shapleigh's "	254.01	
Horace A. Haven's "	161.94	
Thomas W. Ward's "	319.00	
Stephen Salisbury's Donation,	333.79	
U. A. Boyden's Donation,	4.20	
N. I. Bowditch's Legacy,	143.90	
F. A. Lane's Donation,	354.32	
Dr. George Hayward's Legacy,	307.78	
Subscriptions for Library,	547.58	
Jonathan P. Hall's Legacy,	7.07	
In the Theological School.		
Theological Fund,	2,644.74	
Jackson Foundation and Fund,	1,191.69	
Clapp, Pomeroy, and Andrews Fund,	331.97	
Parkman Professorship,	991.45	
Hancock "	1,021.95	
Dexter Lectureship,	605.45	
Henry Lienow's Legacy,	568.57	
Nancy Kendall's "	130.00	
A. W. Fuller's "	65.00	
Lewis Gould's "	56.42	
Mary P. Townsend's "	325.00	
Winthrop Ward's "	130.00	
J. H. Kendall's "	130.00	
John Foster's "	196.33	
Mrs. C. Merriam's Donation,	65.00	
Bussey Income Fund,	4,852.94	
In the Law School.		
Isaac Royall's Legacy,	516.34	
Nathan Dane's Donation,	975.00	
Bussey Professorship of Law,	5,431.07	
In the Lawrence Scientific School.		
Abbott Lawrence's Bequest,	3,453.63	
Professorship of Engineering,	1,625.00	
In the Medical School.		
Hersey Professorship,	333.33	
Boylston Donation for Medical Prizes,	223.28	
" " " " Books,	53.80	
G. C. Shattuck's Donation for Dr. Jackson's Salary,	1,538.50	
Warren Fund for Anatomical Museum,	399.24	
Jackson Medical Fund,	1,270.69	
In the Department of the Observatory.		
Sears Fund.	850.80	
Edward B. Phillips's Legacy,	6,778.99	
Quincy Fund,	639.67	
James Hayward's Legacy,	1,246.06	
Amounts carried forward,	$ 63,475.36	$ 180,029.03

No. II.

Amount brought forward, ...	$ 95,440.24
	$ 95,440.24

PARTICULAR

Dr. *Exhibitions.*

For Amount of "Exhibition" money appropriated and paid, .	$ 1,270.00
Balance, August 31, 1868, ...	24,136.17
	$ 25,406.17

Dr. *Senior*

For Exhibition, ...	$ 60.00
Balance, August 31, 1868, ...	1,218.00
	$ 1,278.00

(Continued.)

Amounts brought forward, . .	$ 63,475.36	$ 180,029.03
Miscellaneous.		
Daniel Williams's Legacy, ...	845.00	
Sarah Winslow's Donation, ...	302.07	
Christopher Gore's Legacy (Annuity Fund),	1,200.00	
Peter C. Brooks's Donation, ...	346.85	
Gray Collection of Engravings, . . .	1,363.23	
Mary Osgood's Legacy, ...	360.00	
Jonathan Phillips's Legacy, ...	1,805.28	
Charles Sanders's Bequest, ...	1,539.25	
Ward's Island, ...	50.00	
Bussey Annuitants, ...	7,250.00	
Bussey Institution Income Fund, . . .	12,162.59	
Insurance and Guaranty Fund, ...	610.08	
Donation of Class of 1807, ...	360.06	
		91,669.77
Leaving amount of Income for Salaries and other Purposes of the College, ...		$ 88,359.26
Excess of Expenditures over Income, ...		7,080.98
		$ 95.440.24

ACCOUNTS.

Exhibitions. Cr.

By Balance, August 31, 1867, ...		$ 23,370.00
Received from Beneficiaries, ...		473.00
One year's Income from Senior Exhibition, . .	$ 60.00	
Ward's Island, ...	50.00	
John Glover's Annuity, ...	16.67	
		126.67
Interest to August 31, 1868, ...		1,436.50
		$ 25,406.17

Exhibition. Cr.

By Balance, August 31, 1867, ...	$ 1,200.00
Interest to August 31, 1868, ...	78.00
	$ 1,278.00

No. II.

Dr. *Saltonstall*

Bequests of Dorothy Saltonstall, Mary

For paid Beneficiaries,	$ 180.00
Balance, August 31, 1868,	4,191.73
	$ 4,371.73

Dr. *Pennoyer*

Annuity of

For paid Beneficiaries,	$ 150.00
Balance, August 31, 1868,	5,732.67
	$ 5,882.67

Dr. *Alford*

Bequest of

For paid Beneficiary,	$ 25.00
Balance, August 31, 1868,	614.96
	$ 639.96

Dr. *Abbot*

For paid Beneficiary,	$ 100.00
Balance, August 31, 1868,	2,224.33
	$ 2,324.33

Dr. *Scholarship of the*

For paid Beneficiary,	$ 100.00
Balance, August 31, 1868,	2,610.17
	$ 2,710.17

(Continued.)

Scholarships. Cr.

Saltonstall, and Leverett Saltonstall.

By Balance, August 31, 1867,	Principal,	$ 3,330.00	
	Increase,	785.90	
			$ 4,115.90
Interest to August 31, 1868,			255.83
			$ 4,371.73

Scholarships. Cr.

W. Pennoyer.

By Balance, August 31, 1867,	Annuity,	$ 4,444.44	
	Increase,	1,212.46	
			$ 5,656.90
Income to August 31, 1868,			225.77
			$ 5,882.67

Scholarship. Cr.

Joanna Alford.

By Balance, August 31, 1867,	$ 602.43
Interest to August 31, 1868,	37.53
	$ 639.96

Scholarship. Cr.

By Balance, August 31, 1867,	Principal,	$ 1,635.00	
	Increase,	553.57	
			$ 2,188.57
Interest to August 31, 1868,			135.76
			$ 2,324.33

Class of 1814. Cr.

By Balance, August 31, 1867,	Principal,	$ 2,300.00	
	Increase,	244.76	
			$ 2,544.76
Interest to August 31, 1868,			165.41
			$ 2,710.17

No. II.

Dr. *Kirkland Scholarship*

For Balance, August 31, 1868,	$ 4,457.84
	$ 4,457.84

Dr. *Scholarship of the*

For paid Beneficiary,	$ 50.00
Balance, August 31, 1868,	3,278.50
	$ 3,328.50

Dr. *Scholarship of the*

For paid Beneficiary,	$ 100.00
Balance, August 31, 1868,	2,253.63
	$ 2,353.63

Dr. *George C. Shattuck's*

For paid Beneficiaries,	$ 600.00
Balance, August 31, 1868,	17,815.75
	$ 18,415.75

Dr. *Walcott Fund*

For paid Beneficiary,	$ 100.00
Balance, August 31, 1868,	3,128.62
	$ 3,228.62

(Continued.)

of the Class of 1815. Cr.

By Balance, August 31, 1867,	Principal,	$ 2,303.46	
	Increase,	1,882.31	
			$ 4,185.77
Interest to August 31, 1868,			272.07
			$ 4,457.84

Class of 1817. Cr.

By Balance, August 31, 1867,	Principal,	$ 2,065.00	
	Increase,	1,060.35	
			$ 3,125.35
Interest to August 31, 1868,			203.15
			$ 3,328.50

Class of 1835. Cr.

By Balance, August 31, 1867,	Principal,	$ 1,165.00	
	Increase,	1,048.03	
			$ 2,213.03
Interest to August 31, 1868,			140.60
			$ 2,353.63

Bequest for Scholarships. Cr.

By Balance, August 31, 1867,	Principal,	$ 10,000.00	
	Increase,	6,620.75	
			$ 16,620 75
Dividend on Cocheco Stock,			1,600.00
Interest " " " returned,			195.00
			$ 18,415.75

for Scholarships. Cr.

By Balance, August 31, 1867,	Principal,	$ 2,000.00	
	Increase,	1,037.67	
			$ 3,037.67
Interest to August 31, 1868,			190.95
			$ 3,228.62

No. II.

Dr. *Thayer*

For paid Beneficiaries, through Steward,	$ 3,000.00

Dr. *Bowditch*

For paid Beneficiaries,	$ 4,000.00
Balance, August 31, 1868,	86,555.38
	$ 90,555.38

Dr. *Mary P. Townsend's*

For paid Beneficiaries,	$ 1,000.00
Balance, August 31, 1868,	22,321.92
	$ 23,321.92

Dr. *Edward Hopkins's*

For paid for Books for "Deturs,"	$ 256.73
Balance, August 31, 1868,	452.57
	$ 709.30

Dr. *Benjamin D. Greene's*

For Balance, August 31, 1868,	$ 1,347.85
	$ 1,347.85

Dr. *Story*

For paid Beneficiary,	$ 100.00
Balance, August 31, 1868,	2,261.22
	$ 2,361.22

(Continued.)

Scholarships. Cr.

By received at Steward's Office, from Trustees of John E. Thayer,	$ 3,000.00

Scholarships. Cr.

By Balance, August 31, 1867,	$ 84,699.00
Received Income,	5,856.38
	$ 90,555.38

Devise for Scholarships. Cr.

By Balance, August, 1867,	Principal,	$ 20,000.00	
	Increase,	1,936.66	
			$ 21,936.66
Interest to August 31, 1868,			1,385.26
			$ 23,321.92

Donation for "Deturs." Cr.

By Balance, August 31, 1867,	$ 447.05
Received from Treasurer of Hopkins Donation,	262.25
	$ 709.30

Bequest for Scholarship. Cr.

By Balance, August 31, 1867,	Principal,	$ 1,000.00	
	Increase,	265.59	
			$ 1,265.59
Interest to August 31, 1868,			82.26
			$ 1,347.85

Scholarship. Cr.

By Balance, August 31, 1867,	$ 2,223.22
Interest to August 31, 1868,	138.00
	$ 2,361.22

No. II.

Dr. *James Bowdoin's*

For paid Prizes,	$ 304.00
Balance, August 31, 1868,	6,754.84
	$ 7,058.84

Dr. *Ward N. Boylston's*

For paid Prizes,	110.00
Balance, August 31, 1868,	3,734.14
	$ 3,844.14

Dr. *Bigelow*

For paid Beneficiaries,	$ 500.00
Balance, August 31, 1868,	10,655.13
	$ 11,155.13

Dr. *Gorham Thomas*

For paid Beneficiaries,	$ 150.00
Balance, August 31, 1868,	3,385.44
	$ 3,535.44

Dr. *George Morey's Legacy*

Balance, August 31, 1868,	$ 7,421.10
	$ 7,421.10

Dr. *Toppan*

Balance, August 31, 1868,	$ 4,827.30
	$ 4,827.30

(Continued.)

Legacy. Cr.

By Balance, August 31, 1867, Principal,	$ 2,500.00	
Increase,	4,128.02	
		$ 6,628.02
Interest to August 31, 1868,		430.82
		$ 7,058.84

Prizes for Elocution. Cr.

By Balance, August 31, 1867, Principal,	$ 2,000.00	
Increase,	1,609.52	
		$ 3,609.52
Interest to August 31, 1868,		234.62
		$ 3,844.14

Scholarship. Cr.

By Balance, August 31, 1867,	$ 10,489.56
Interest to August 31, 1868,	665.57
	$ 11,155.13

Scholarship. Cr.

By Balance, August 31, 1867,	$ 3,328.82
Interest to August 31, 1868,	206.62
	$ 3,535.44

for Scholarship. Cr.

By Amount received,	$ 7,150.00
Interest to August 31, 1868,	271.10
	$ 7,421.10

Scholarship. Cr.

By Amount received,	$ 4,700.00
Interest to August 31, 1868,	127.30
	$ 4,827.30

No. II.

Dr. *Sever*

Balance, August 31, 1868,	$ 1,440.00

Dr. *Donation for the Benefit*

For Amount paid through President,	$ 500.00
Balance, August 31, 1868,	2,207.50
	$ 2,707.50

Dr. *Hollis Professorship*

For Balance, August 31, 1868,	$ 13,312.24
	$ 13,312.24

Dr. *Hersey Professorship of*

Composed of the Donations of Ezekiel Hersey, Sarah Derby,

For paid Dr. Shattuck,	$ 333.33
Balance of Income paid Professor Wyman for Salary,	750.68
Balance, August 31, 1868,	16,677.13
	$ 17,761.14

Dr. *Count Rumford's*

For paid Professor Gibbs's Salary,	$ 2,400.00
Balance, August 31, 1868,	50,830.87
	$ 53,230.87

Dr. *Devise of Leonard*

Devised without

For paid Income,	$ 677.49
Balance, August 31, 1868,	13,710.52
	$ 14,388.01

(Continued.)

Scholarship. Cr.

By Amount received,		$ 1,440.00

of Indigent Students. Cr.

By Balance, August 31, 1867,		$ 2,572.77
Interest to August 31, 1868,		134.73
		$ 2,707.50

of Divinity. Cr.

By Balance, August 31, 1867,	Principal,	$ 3,998.90	
	Increase,	8,500.86	
			$ 12,499.76
Interest to August 31, 1868,			812.48
			$ 13,312.24

Anatomy, Surgery, and Physic. Cr.

Esther Sprague, Abner Hersey, and John Cumming.

By Balance, August 31, 1867,		$ 16,677.13
Interest to August 31, 1868,		1,084.01
		$ 17,761.14

Legacy. Cr.

By Balance, August 31, 1867,	In hands of Trustees, Paris,	$ 6,000.00	
	Invested,	43,558.86	
			$ 49,558.86
Received of Count Rumford's Trustees, Paris,			840.69
Interest to August 31, 1868,			2,831.32
			$ 53,230.87

Jarvis of Baltimore. Cr.

restrictions.

By Balance, August 31, 1867,	Principal,	$ 11,800.00	
	Increase,	1,910.52	
			$ 13,710.52
Received Income,			677.49
			$ 14,388.01

No. II.

Dr. *Massachusetts Fund*

For paid Subscription Fund,	$ 983.19
Balance, August 31, 1868,	15,126.01
	$ 16,109.20

Dr. *Subscription for*

For paid hire of laborers and other expenses,	$ 2,489.44
	$ 2,489.44

Dr. *Joshua Fisher's*

For paid Professor Gray, Salary,	$ 2,228.01
Balance, August 31, 1868,	34,277.13
	$ 36,505.14

Dr. *Jonathan Phillips's*

For paid Salaries and Grants, — Salary of Greek Professor,	$ 600.00
Balance, August 31, 1868,	10,000.00
	$ 10,600.00

Dr. *Jonathan Phillips's*

Income for

For Balance, August 31, 1868,	$ 29,578.89
	$ 29,578.89

(Continued.)

for Botanic Garden. Cr.

By Balance, August 31, 1867,	$ 15,126.01
Interest to August 31, 1868,	983.19
	$ 16,109.20

Support of Botanic Garden. Cr.

By Balance, August 31, 1867,	$ 247.25
Donation received,	1,000.00
Income from Mass. Fund,	983.19
Balance, August 31, 1868,	259.00
	$ 2,489.44

Legacy. Cr.

By Balance, August 31, 1867,	Principal,	$ 33,664.75	
	Increase,	612.38	
			$ 34,277.13
Interest to August 31, 1868,			2,228.01
			$ 36,505.14

Donation. Cr.

By Amount received,	$ 10,000.00
Interest on Mortgage,	600.00
	$ 10,600.00

Bequest. Cr.

General Purposes.

By Balance, August 31, 1867,	Principal,	$ 20,000.00	
	Increase,	7,773.61	
			$ 27,773.61
Interest to August 31, 1868,			1,805.28
			$ 29,578.89

No. II.

Dr. *John McLean's*

For paid Professor Torrey, Salary,	$ 2,665.80
Balance, August 31, 1868,	41,012.31
	$ 43,678.11

Dr. *Plummer Foundation for the Support of a*

For paid on Account of Salary of Plummer Professor,	$ 1,548.87
Balance, August 31, 1868,	23,828.75
	$ 25,377.62

Dr. *Paschal P. Pope's Bequest*

Balance, August 31, 1868,	$ 48,136.66
	$ 48,136.66

(Continued.)

Legacy. Cr.

By Balance, August 31, 1867,	Principal,	$ 25,544.15	
	Increase,	15,468.16	
			$ 41,012.31
Interest to August 31, 1868,			2,665.80
			$ 43,678.11

Professor of the "Philosophy of the Heart," &c. Cr.

By Balance, August 31, 1867,	$ 23,828.75
Interest to August 31, 1868,	1,548.87
	$ 25,377.62

for Latin Professorship. Cr.

By Amount received,	$ 47,877.33
Interest to August 31, 1868,	259.33
	$ 48,136.66

No. III.

LIBRARY.

Dr. *General*

For paid Salary and Grant to Mr. Sibley,	$ 2,000.00
" " " to Mr. E. Abbot, Jr.,	1,700.00
" " " to Messrs. Cutter and Harris,	2,125.00
" " Binding,	346.96
" " Stationery,	187.15
" " Repairs, Fuel, Water, &c.,	765.54
" " Janitor,	900.00
" " Female Assistants,	2,133.59
	$ 10,158.24

Dr. *Thomas Hollis's*

For paid for Books,	$ 278.03
Balance, August 31, 1868,	1,971.82
	$ 2,249.85

Dr. *Samuel Shapleigh's*

For paid for Books,	$ 202.82
Balance, August 31, 1868,	3,959.08
	$ 4,161.90

Dr. *Horace A. Haven's*

For paid for Books,	$ 67.76
Balance, August 31, 1868,	2,585.65
	$ 2,653.41

Dr. *Uriah A. Boyden's*

For paid for Books,	$ 10.31
Balance, August 31, 1868,	58.46
	$ 68.77

Dr. *Thomas W. Ward's*

For paid for Books,	$ 302.42
Balance, August 31, 1868,	4,924.38
	$ 5,226.80

No. III.

LIBRARY.

Statement. Cr.

By Amount received from Divinity Students,	$ 115.00	
" " " Law "	567.50	
" " " Undergraduates	3,270.00	
" " " Resident Graduates	67.50	
		$ 4,020.00
Income for Balance, August 31, 1868,		6,138.24
		$ 10,158.24

Fund for Library. Cr.

By Balance, August 31, 1867, { Principal,	$ 2,222.23	
{ Decrease,	109.69	
		$ 2,112.54
Interest to August 31, 1868,		137.31
		$ 2,249.85

Fund for Library. Cr.

By Balance, August 31, 1867,	$ 3,907.89
Interest to August 31, 1868,	254.01
	$ 4,161.90

Legacy. Cr.

By Balance, August 31, 1867,	$ 2,491.47
Interest to August 31, 1868,	161.94
	$ 2,653.41

Donation. Cr.

By Balance, August 31, 1867,	$ 64.57
Interest to August 31, 1868,	4.20
	$ 68.77

Legacy for Books. Cr.

By Balance, August 31, 1867,	$ 4,907.80
Interest to August 31, 1868,	319.00
	$ 5,226.80

No. III.

Dr. *Stephen Salisbury's*

The Income to be expended

For paid for Books,	$ 99.70
Balance, August 31, 1868,	5,369.30
	$ 5,469.00

Dr. *Nathaniel I. Bowditch's*

Income for the

For paid for Books,	$ 132.83
Balance, August 31, 1868,	2,225.03
	$ 2,357.86

Dr. *Frederick A. Lane's*

For paid for Books,	$ 289.60
Balance, August 31, 1868,	5,515.80
	$ 5,805.40

Dr. *Dr. George Hayward's*

Income for the

For paid for Books,	$ 373.09
Balance, August 31, 1868,	4,669.80
	$ 5,042.89

Dr. *Subscriptions for*

For Balance, August 31, 1868,	$ 8,971.93
	$ 8,971.93

Dr. *Jonathan P. Hall's*

For Balance, August 31, 1868,	$ 115.82
	$ 115.82

(Continued.)

Donation. Cr.

in the purchase of Books.

By Balance, August 31, 1867,			$ 5,135.21
Interest to August 31, 1868,			333.79
			$ 5,469.00

Legacy. Cr.

purchase of Books.

By Balance, August 31, 1867,	Principal,	$ 2,000,00	
	Increase,	213.96	
			$ 2,213.96
Interest to August 31, 1868,			143.90
			$2,357.86

Donation. Cr.

By Balance, August 31, 1867,	Principal,	$ 5,000.00	
	Increase,	451.08	
			$ 5,451.08
Interest to August 31, 1868,			354.32
			$ 5,805.40

Legacy. Cr.

purchase of Books.

By Balance, August 31, 1867,	$ 4,735.11
Interest to August 31, 1868,	307.78
	$ 5,042.89

College Library. Cr.

By Balance, August 31, 1867,	Principal,	$ 6,267.00	
	Increase,	2,157.35	
			$ 8,424.35
Interest to August 31, 1868,			547.58
			$ 8,971.93

Legacy. Cr.

By Amount received,	$ 108.75
Interest to August 31, 1868,	7.07
	$ 115.82

No. IV.

ACCOUNTS OF

THEOLOGICAL

Dr. *General*

For paid Salary to Professor Noyes, $ 2,400.00, Grant, $ 600.00		$ 3,000.00
" " Stearns, 2,400.00, " 600.00		3,000.00
Dr. Hedge's Salary, as Professor of Ecclesiastical History (a portion only drawn),		300.00
Dr. Clarke's Salary,		800.00
Mr. Krauss's "		150.00
Mr. Baxter, Instructor,		50.00
Mr. Wendte, Instructor,		100.00
Superintendent,		550.00
Beneficiaries,		1,577.50
Repairs, Fuel, Printing, &c.,		1,027.33
Books,		47.13
		$ 10,601.96
Balance, August 31, 1868,		45,087.19
		$ 55,689.15

Dr. *Consolidated Fund*

Donations of Sarah Jackson,

For paid Theological School, for Beneficiaries,	$ 625.02
" " " " Cary Fund,	200.00
Balance, August 31, 1868,	18,700.39
	$ 19,525.41

Dr. *Clapp, Pomeroy, and*

Donations of Joshua Clapp, William

For paid for Instruction,	$ 150.00
" " Books,	26.81
" " Expenses,	14.00
Balance, August 31, 1868,	5,248.47
	$ 5,439.28

Dr. *Consolidated Fund for Parkman*

Donations of Samuel Parkman and Francis Parkman,

For paid Theological School,	$ 991.45
Balance, August 31, 1868,	15,253.15
	$ 16,244.60

No. IV.

PROFESSIONAL SCHOOLS.

SCHOOL.

Statement. Cr.

By Balance, August 31, 1867,	$ 40,688.28
Amount of Term Bills, for Instruction, Library, Rent, &c.,	2,493.00
Income from Consolidated Fund for Hancock Professorship,	1,021.95
" " Dexter Lectureship Fund,	605.45
" " Consolidated Fund for Parkman Professorship,	991.45
" " Jackson Foundation and Fund,	625.02
" " Henry Lienow's Legacy,	568.57
" " Nancy Kendall's "	130.00
" " Abraham W. Fuller's Legacy,	65.00
" " Lewis Gould's "	56.42
" " J. H. Kendall's "	130.00
" " Bussey Income Fund,	4,852.94
" " Mary P. Townsend's Bequest,	325.00
" " Winthrop Ward's Legacy,	130.00
" " Mrs. Merriam's Donation,	65.00
" " John Foster's Legacy,	196.33
Amount received for purchase of Books,	100.00
Interest on this Account to August 31, 1868,	2,644.74
	$ 55,689.15

for Theological Students. Cr.

Thomas Cary, and George Chapman.

By Balance, August 31, 1867,	Principal,	$ 15,582.69	
	Increase,	2,751.03	
			$ 18,333.72
Interest to August 31, 1868,			1,191.69
			$ 19,525.41

Andrews Donations. Cr.

Pomeroy, and Hannah C. Andrews.

By Balance, August 31, 1867,	Principal,	$ 3,857.90	
	Increase,	1,249.41	
			$ 5,107.31
Interest to August 31, 1868,			331.97
			$ 5,439.28

Professorship of Pulpit Eloquence. Cr.

and Legacies of George Partridge and Eliphalet Porter.

By Balance, August 31, 1867,	$ 15,253.15
Interest to August 31, 1868,	991.45
	$ 16,244.60

No. IV.

Dr. *Consolidated Fund for Hancock*

Legacy of Thomas Hancock, and Donations of the Society

For paid Theological School,	$ 1,021.95
Balance, August 31, 1868,	15,722.31
	$ 16,744.26

Dr. *Dexter Lectureship*

Legacy of

For paid Theological School,	$ 605.45
Balance, August 31, 1868,	9,314.65
	$ 9,920.10

Dr. *Samuel Hoar's Legacy*

(Income of the above

For amount of Legacy,	$ 1,000.00

Dr. *Lewis Gould's*

For paid to Theological School,	$ 56.42
Balance, August 31, 1868,	867.94
	$ 924.36

Dr. *Mary P. Townsend's*

Income for the Benefit of

For paid Theological School,	$ 325.00
Balance, August 31, 1868,	5,000.00
	$ 5,325.00

Dr. *Winthrop Ward's*

For the Benefit of

For paid Theological School,	$ 130.00
Balance, August 31, 1868,	2,000.00
	$ 2,130.00

Dr. *Nancy Kendall's*

For paid Theological School,	$ 130.00
Balance, August 31, 1868,	2,000.00
	$ 2,130.00

(Continued.)

Professorship of Hebrew, &c. Cr.

for Promoting Theological Education, and of Samuel Sewall.

By Balance, August 31, 1867,	$ 15,722.31
Interest to August 31, 1868,	1,021.95
	$ 16,744.26

on Biblical Literature. Cr.

Samuel Dexter.

By Balance, August 31, 1867,	$ 9,314.65
Interest to August 31, 1868,	605.45
	$ 9,920.10

for Theological Institution. Cr.

paid to Theological Institution.)

By received amount of Legacy, March, 1857,	$ 1,000.00

Legacy. Cr.

By Balance, August 31, 1867,	$ 867.94
Interest to August 31, 1868,	56.42
	$ 924.36

Bequest. Cr.

the Divinity School.

By Balance, August 31, 1867,	$ 5,000.00
Interest to August 31, 1868,	325.00
	$ 5,325.00

Legacy. Cr.

the Divinity School.

By Balance, August 31, 1867,	$ 2,000.00
Interest to August 31, 1868,	130.00
	$ 2,130.00

Legacy. Cr.

By Balance, August 31, 1867,	$ 2,000.00
Interest to August 31, 1868,	130.00
	$ 2,130.00

No. IV.

Dr. *Abraham W. Fuller's*

For paid Theological School,	$ 65.00
Balance, August 31, 1868,	1,000.00
	$ 1,065.00

Dr. *Henry Lienow's*

For paid Theological School,	$ 568.57
Balance, August 31, 1868,	8,747.32
	$ 9,315.89

Dr. *J. H. Kendall's*

For paid Theological School,	$ 130.00
Balance, August 31, 1868,	2,000.00
	$ 2,130.00

Dr. *Mrs. Caroline Merriam's*

For paid Theological Institution,	$ 65.00
Balance, August 31, 1868,	1,000.00
	$ 1,065.00

LAW

Dr. *General*

For Balance, August 31, 1867,		$ 710.16
Paid Insurance,	$ 125.00	
Fuel, Printing, Stationery, and other expenses,	1,918.73	
Books purchased,	741.32	
Salary to Professor Parker,	1,500.00	
" " " Parsons,	3,750.00	
" " " Washburn,	3,750.00	
Assistant Steward,	500.00	
Janitor,	600.00	
Librarian,	200.00	
Prizes to Students for Dissertations,	200.00	
Instruction remitted,	225.00	
Loans,	425.00	
R. H. Dana, Jr., for course of Lectures on International Law,	1,500.00	
Repairs and Furniture,	113.11	
		15,548.16
		$ 16,258.32

(Continued.)

Legacy.

	Cr.
By Balance, August 31, 1867,	$ 1,000.00
Interest to August 31, 1868,	65.00
	$ 1,065.00

Legacy.

	Cr.
By Balance, August 31, 1867,	$ 8,747.32
Interest to August 31, 1868,	568.57
	$ 9,315.89

Legacy.

	Cr.
By Balance, August 31, 1867,	$ 2,000.00
Interest to August 31, 1868,	130.00
	$ 2,130.00

Donation.

	Cr.
By Balance, August 31, 1867,	$ 1,000.00
Interest to August 31, 1868,	65.00
	$ 1,065.00

SCHOOL.

Statement.

	Cr.
By amount of Term Bills,	$ 10,382.50
Loans repaid, with Interest,	133.00
Income of Isaac Royall's Legacy,	516.34
" Nathan Dane's Donation,	975.00
Bussey Professorship of Law,	1,700.00
Books sold,	19.00
Balance, August 31, 1868,	2,535.48
	$ 16,258.32

No. IV.

LAWRENCE

Dr. *Professorship*

For Current Expenses (for Fuel, Gas, Water, Chemicals, Apparatus, Books, and Advertising),	$ 3,263.69
Janitor,	899.05
Assistant Steward,	200.00
Grant to Professor Gibbs,	1,000.00
Instruction,	200.00
Assistant, Mr. Stuart,	1,400.00
	$ 6,962.74
Balance, August 31, 1868,	1,171.60
	$ 8,134.34

Dr. *Professorship of*

For paid Current Expenses and Repairs,	$ 230.95
P. Boris, Instruction in French,	375.00
Assistants,	1,130.76
Assistant Steward,	100.00
Professor Eustis's stated Salary,	1,500.00
" " additional Salary, from income of this Department,	1,500.00
" " Grant,	1,000.00
Books,	28.75
Instruction in German,	15.00
	$ 5,880.47
Balance, August 31, 1868,	30,266.82
	$ 36,147.29

Dr. *Abbott Lawrence's*

For the

For paid Professor Agassiz's Salary,	$ 2,000.00
Balance, August 31, 1868,	54,586.36
	$ 56,586.36

Dr. *Gray Fund for*

Income for sustaining a Museum

For paid Professor Agassiz,	$ 3,000.00
Balance, August 31, 1868,	51.500.00
	$ 54,500.00

(Continued.)

SCIENTIFIC SCHOOL.

of Chemistry. Cr.

By Balance, August 31, 1867,	$ 2,862.45
Amount of Term Bills, for Instruction and Apparatus,	3,218.77
Income of James Lawrence's Donation,	2,053.12
	$ 8,134.34

Engineering. Cr.

By Balance, August 31, 1867,	$ 28,944.16
Interest to August 31, 1868,	1,625.00
Amount of Term Bills for Instruction,	3,525.00
Income of James Lawrence's Donation,	2,053.13
	$ 36,147.29

Bequest. Cr.

Scientific School.

By Balance, August 31, 1867,	$ 53,132.73
Interest to August 31, 1868,	3,453.63
	$ 56,586.36

Zoölogical Museum. Cr.

of Comparative Zoölogy.

By Balance, August 31, 1867,	$ 51,500.00
Interest for one year,	3,000.00
	$ 54,500.00

No. IV.

Dr. *James Lawrence's*

For Benefit of

For one half Income to Department Engineering,	$ 2,053.13
" " " " " Chemistry,	2,053.12
Balance, August 31, 1868,	50,000.00
	$ 54,106.25

MEDICAL

Dr. *Ward N. Boylston's Donation*

For Balance, August 31, 1868,	$ 3,658.45
	$ 3,658.45

Dr. *Ward N. Boylston's*

For Balance, August 31, 1868,	$ 881.42
	$ 881.42

Dr. *George C. Shattuck's Donation for*

For paid Dr. J. B. S. Jackson, Income,	$ 1,538.50
Balance, August 31, 1868,	14,000.00
	$ 15,538.50

Dr. *J. C. Warren's Fund*

For Dr. Jackson, Expenses,	$ 64.06
paid Insurance on Museum,	86.25
Balance, August 31, 1868,	6,391.05
	$ 6,541.36

Dr. *Jackson*

A Fund given for the benefit

For paid C. L. Swan, Treasurer, one year's Income to August 31, 1867,	$ 1,270.37
Balance, August 31, 1868,	19,549.40
	$ 20,819.77

(Continued.)

Donation. Cr.

Lawrence Scientific School.

By Balance, August 31, 1867,	$ 50,000.00
Income received,	4,106.25
	$ 54,106.25

SCHOOL.

for Medical Prizes. Cr.

By Balance, August 31, 1867,	$ 3,435.17
Interest to August 31, 1868,	223.28
	3,658.45

Donation for Books. Cr.

By Balance, August 31, 1867,	$ 827.62
Interest to August 31, 1868,	53.80
	$ 881.42

Professor of Anatomy in Medical School. Cr.

By Balance, August 31, 1867,	$ 14,000.00
Received Dividend on Stark and Atlantic Mills,	1,330.00
Interest to August 31, 1868,	208.50
	$ 15,538.50

for Anatomical Museum. Cr.

By Balance, August 31, 1867,	Principal,	$ 5,000.00	
	Increase,	1,142.12	
			$ 6,142.12
Interest to August 31, 1868,			399.24
			$ 6,541.36

Medical Fund. Cr.

of the Medical School.

By Balance, August 31, 1867,	$ 19,549.08
Interest to August 31, 1868,	1,270.69
	$ 20,819.77

No. V.

ASTRONOMICAL

Dr. *Sears*

For paid Expenses of Observatory, one half Income,	$ 425.40
Balance, August 31, 1868,	13,514.74
	$ 13,940.14

Dr. *Edward B. Phillips's*

For paid Salary and Grant to Professor Winlock,	$ 3,000.00
" " Assistants,	1,546.07
" for Books, Printing, &c.,	174.05
" Instruments and Apparatus,	890.14
" Suspense, for Apparatus ordered,	1,168.73
Balance, August 31, 1868,	104,292.13
	$ 111,071.12

Dr. *Quincy Fund*

For paid for Printing,	$ 1,942.96
Balance, August 31, 1868,	10,480.85
	$ 12,423.81

Dr. *James Hayward's*

For paid Observatory,	$ 830.70
Balance, August 31, 1868,	19,585.51
	$ 20,416.21

No. V.

OBSERVATORY.

Fund.

		Cr.
By Balance, August 31, 1867,		$ 13,089.34
Interest to August 31, 1868,		850.80
		$ 13,940.14

Legacy for Salaries, Instruments, &c.

		Cr.
By Balance, August 31, 1867,		$ 104,292.13
Interest to August 31, 1868,		6,778.99
		$ 111,071.12

for Observatory.

			Cr.
By Balance, August 31, 1867,	Principal,	$ 10,000.00	
	Increase,	1,784.14	
			$ 11,784.14
Interest to August 31, 1868,			639.67
			$ 12,423.81

Legacy.

		Cr.
By Balance, August 31, 1867,		$ 19,170.15
Interest to August 31, 1868,		1,246.06
		$ 20,416.21

No. VI.

MISCEL-

FUNDS APPROPRIATED

Dr. *Bussey*

For paid Annuitants, ...	$ 7,250.00	
" Bussey Income Fund, one half Income,	9,705.89	
" Theological Institution, one quarter Income,	4,852.94	
" Professorship of Law, one quarter Income,	4,852.95	
		$ 26,661.78
Balance August 31, 1868, ...		410,191.68
		$ 436,853.46

Dr. *Bussey Institution*

For paid Repairs, Insurance, &c., on Bussey Farm, ...	$ 979.90
Balance, August 31, 1868, ...	50,478.21
	$ 51,458.11

Dr. *Peter C. Brooks's Donation*

For paid Expenses, Repairs, &c., ...	$ 473.68
" Insurance, ...	34.80
Balance, August 31, 1868, ...	5,174.46
	$ 5,682.94

Dr. *Appleton Chapel*

For Balance, August 31, 1867, ...	$ 151.65
For paid for Insurance, ...	80.00
" " Music, ...	115.00
" " Repairs and Expenses, ...	4,694.91
" " J. K. Paine, Salary, ...	350.00
	$ 5,391.56

Dr. *John Foster's Legacy. Income appropriated*

For paid Theological Institution, Income for this year, ...	$ 196.33
Balance, August 31, 1868, ...	3,020.48
	$ 3,216.81

No. VI.

LANEOUS.

TO SPECIAL PURPOSES.

Devise. Cr.

By Balance, August 31, 1867,	$ 410,181.18
Received from former Trustees for Sale of Eastern Lands,	10.50
Interest to August 31, 1868,	26,661.78
	$ 436,853.46

Income Fund. Cr.

By Balance, August 31, 1867,	$ 36,295.52
Interest to August 31, 1868,	2,456.70
Bussey Devise,	9,705.89
Received from Insurance Companies for Barn destroyed by Fire,	3,000.00
	$ 51,458.11

for building House for the President. Cr.

By Balance, August 31, 1867,	$ 5,336.09
Interest to August 31, 1868,	346.85
	$ 5,682.94

(*Income Account*). Cr.

By received Pew Rents,	$ 680.00
Balance, August 31, 1868,	4,711.56
	$ 5,391.56

alternately to Theological, Law, and Medical Schools. Cr.

By Balance, August 31, 1867,	Principal,	$ 2,000.00	
	Increase,	1,020.48	
			$ 3,020.48
Interest to August 31, 1868,			196.33
			$ 3,216.8

No. VI.

Dr. *Gray Fund for*

Income for sustaining the

For paid Mr. Thies,	$ 400.00
Balance, August 31, 1868,	19,314.31
	$ 19,714.31

Dr. *Gymnasium*

For paid A. M. Hewlett, Salary,	$ 600.00
" Labor, Gas, Fuel, and Remissions,	1,711.97
Balance, August 31, 1868,	1,330.64
	$ 3,642.61

Dr. *Mary Osgood's*

Income after a certain time to be appropriated

For paid Mrs. Osgood,	$ 360.00
Balance, August 31, 1868,	6,000.00
	$ 6,360.00

Dr. *Charles Sanders's Donation*

Subject to

For Balance, August 31, 1868,	$ 20,000.00

Dr. *Charles Sanders's Bequest*

For Balance, August 31, 1868,	$ 25,219.98
	$ 25,219.98

Dr. *Donation of Class of* 1807

For Balance, August 31, 1868,	$ 5,899.52
	$ 5,899.52

(Continued.)

Collection of Engravings. Cr.

"*Gray Collection of Engravings.*"

By Balance, August 31, 1867,	$ 17,651.08
Salary of Mr. Thies not drawn,	700.00
Income,	1,363.23
	$ 19,714.31

(*Income Account*). Cr.

By Balance, August 31, 1867,	$ 1,574.61
Received from Students,	2,068.00
	$ 3,642.61

Legacy. Cr.

for the purchase of Books.

By Balance, August 31, 1867,	$ 6,000.00
Interest to August 31, 1868,	360.00
	$ 6,360.00

for an Alumni Hall. Cr.

an Annuity.

By Amount received,	$ 20,000.00

for an Alumni Hall. Cr.

By Balance, August 31, 1867,	$ 23,680.73
Interest to August 31, 1868,	1,539.25
	$ 25,219.98

for an Alumni Hall. Cr.

By Balance, August 31, 1867,	$ 5,539.46
Interest to August 31, 1868,	360.06
	$ 5,899.52

No. VI.

FUNDS IN TRUST FOR PURPOSES

Dr. *Daniel Williams's Legacy for*

For paid E. S. Whittemore, Treas. for Herring Pond Indians,	$ 280.04	
" S. C. Howland, Treas. Marshpee Indians,	560.08	
		$ 840.12
Balance, August 31, 1868,		15,227.61
		$ 16,067.73

Dr. *Sarah Winslow's*

For paid Rev. S. Barber, Minister of Tyngsborough, half the net income of this Fund,	$ 154.44	
Paid Chas. F. King, for services as Schoolmaster in Tyngsborough, half net income of this Fund,	154.44	
		$ 308.88
Two and a half per cent commission on Income, carried to account of Expenses,		5.70
Balance, August 31, 1868,		4,634.71
		$ 4,949.29

No. VII.

Dr. DEFICIENCY

For Stock Account,	$ 2,818.23
Income Account,	7,080.98
	$ 9,899.21

Dr. STOCK

For Balance, August 31, 1868,	$ 197,034.48
	$ 197,034.48

(Continued.)

NOT CONNECTED WITH THE COLLEGE.

Preaching the Gospel among the Indians. Cr.

By Balance, August 31, 1867,	Principal,	$ 13,000.00	
	Increase,	2,222.73	
			$ 15,222.73
Interest for one year,			845.00
			$ 16,067.73

Donation. Cr.

By Balance, August 31, 1867,	$ 4,647.22
Interest for one year,	302.07
	$ 4,949.29

No. VII.

ACCOUNT. Cr.

By Balance, August 31. 1868,	$ 9,899.21
	$ 9,899.21

ACCOUNT. Cr.

By Balance, August 31, 1867,	$ 194,216.25
Deficiency Account,	2,818.23
	$ 197,034.48

No. VIII.

The following Account exhibits the State of the Property, as embraced and balanced in the Treasurer's Books, August 31, 1868. (*The College Buildings, with the Library, and other Property contained in them belonging to the College, and the Grounds under and adjoining the Same, have no fixed pecuniary Value attached to them in the Treasurer's Books.*)

Notes and Mortgages, ...		$ 416,195.53
J. Phillips's Donation invested in Mortgage, .	$ 10,000.00	
11 New York Central Railroad bonds valued at	10,000.00	
20 Old Colony and Newport " " " "	19,050.00	
2 Philadelphia and Reading " " " "	2,000.00	
50 City of Boston Bonds valued at . . .	49,875.00	
United States six per cent Bonds ($ 75,000) valued at	76,943.80	
In hands of Count Rumford's Trustees in Paris, .	10,000.00	
Philadelphia, Wilmington, & Baltimore Railroad Bonds ($ 100,000) valued at	95,000.00	
Eastern Railroad Bonds ($ 50,000) valued at . .	48,000.00	
St. Louis Anticipation Bonds ($ 25,000) valued at	24,812.50	
		345,681.30
Bank Stock.		
Charles River National Bank, 60 shares,	6,000.00	
First " " 50 "	5,000.00	
Fitchburg " " 24 "	2,403.00	
Massachusetts " " 12 "	3,000.00	
Merchants' " " 38 "	3,800.00	
New England " " 30 "	3,000.00	
Old Boston " " 200 "	8,933.00	
		32,136.00
Manufacturing Stock.		
Amoskeag Manufacturing Company, 12 shares,	11,000.00	
Appleton " " 5 "	5,000.00	
Atlantic Mills " " 15 "	11,980.00	
Boston " " 10 "	7,000.00	
Cocheco " " 20 "	7,000.00	
Great Falls " " 11 "	2,050.00	
Hamilton " " 5 "	5,000.00	
Lawrence " " 25 "	18,750.00	
Manchester Print Works, 3 "	3,000.00	
Massachusetts Mills, 7 "	6,600.00	
Merrimack Manufacturing Co., 17 "	17,000.00	
Pacific Mills " " 41 "	35,810.00	
Stark " " " 19 "	18,900.00	
Suffolk " " " 12 " and 1st instalment on 12 new "	14,420.00	
Tremont Manufacturing Company, 5 " and 1st instalment on 5 new "	5,675.00	
		170,185.00
Amount carried forward, . . .		$ 964,197.83

No. VIII.

And the foregoing Property represents the following Funds and Balances, and is answerable for the Same.

Funds appropriated to the Academic Department.		
Balance of Stock Account,	$ 197,034.48	
Exhibitions,	24,136.17	
Senior Exhibition,	1,218.00	
		$ 222,388.65
Scholarships.		
Abbot,	2,224.33	
Alford,	614.96	
Bigelow,	10,655.13	
Bowditch,	86,555.38	
Class of 1814,	2,610.17	
" " 1815 (Kirkland),	4,457.84	
" " 1817,	3,278.50	
" " 1835,	2,253.63	
Morey,	7,421.10	
Pennoyer,	5,732.67	
Saltonstall,	4,191.73	
Sever,	1,440.00	
Shattuck,	17,815.75	
Story,	2,261.22	
Thomas,	3,385.44	
Toppan,	4,827.30	
Townsend,	22,321.92	
Walcott,	3,128.62	
B. D. Greene's Bequest for Scholarship,	1,347.85	
		186,523.54
Donation for Benefit of Indigent Students,	2,207.50	
Lee Prizes for Reading,	13,527.48	
Bowdoin Prizes for Dissertations,	6,754.84	
Boylston " " Elocution,	3,734.14	
E. Hopkins's Donation for "Deturs,"	452.57	
		26,676.53
Alford Professorship,	26,427.28	
Boylston "	26,988.00	
Eliot "	20,590.00	
Erving "	3,333.34	
Fisher "	34,277.13	
Hersey "	16,677.13	
Hollis " of Mathematics,	3,568.89	
McLean "	41,012.31	
Perkins "	20,000.00	
Plummer "	23,828.75	
Pope "	48,136.66	
Smith "	22,037.93	
Fund for Permanent Tutors,	15,467.03	
Jonathan Phillips's Donation,	10,000.00	
" " Bequest,	29,578.89	
Amounts carried forward,	$ 341,923.34	$ 435,588.72

No. VIII. (Continued.)

Amount brought forward, . . .			$ 964,197.83
Railroad Stock, Pittsfield and North Adams, 50 shares,			5,000.00
Annuities. William Pennoyer's, ...		4,444.44	
John Glover's, ...		350.00	
			4,794.44
Real Estate. Houses and Lands, ...		512,867.27	
Reversion of Buildings on Brattle Street,		1,000.00	
Estate on Hawley Street, . .		48,650.28	
" " Hawkins " . . .		29,175.34	
" in Dedham, ...		3,122.00	
Amory Estate, ...		167,066.68	
Jarvis " Baltimore, . .		11,800.00	
Sanders " Cambridge, . .		21,583.70	
Webb Estate		56,473.00	
Ward's Island, Boston Harbor, . .		1,200.00	
Unimproved Lands in Cambridge, .		55,846.28	
			908,784.62
Investments.			
Gray Fund for Zoölogical Museum,	Mortgage,	50,000.00	
" " " Collection of Engravings,	U. S. Bonds,	15,000.00	
Bowditch Scholarships,	"	70,000.00	
James Lawrence's Donation,	"	50,000.00	
Herbarium Fund,	"	10,550.00	
Botanic Garden Fund,	Railroad Bonds,	17,000.00	
			212,550.00
Amount due from Observatory, ...		62.52	
" " " Law School, ...		2,532.48	
" " " Appleton Chapel, ...		4,711.56	
" " " Students' Dining Hall, . .		2,778.31	
" " " Subsciption for Botanic Garden,		259.00	
			10,343.87
History of Harvard College, ...		791.35	
Suspense Account, ...		4,756.32	
Deficiency "		9,899.21	
			15,446.88
Balances.			
In National City Bank, ...		9,460.45	
" hands of William G. Stearns, Steward, . .		48,204.22	
			57,664.67
Amount carried forward, . . .			$ 2,178,782.31

No. VIII. (Continued.)

Amounts brought forward,	$341,923.34	$435,588.72
Hollis Professorship of Divinity,	13,312.24	
Paul Dudley's Legacy,	785.32	
Leonard Jarvis's Devise,	13,710.52	
Samuel D. Bradford's Legacy,	5,000.00	
Thomas Lee's Donation for Prof. Wyman's Salary,	10,030.00	
Massachusetts Fund for Botanic Garden,	15,126.01	
Botanic Garden Fund,	17,969.00	
Herbarium "	10,686.42	
Repairs of College Edifices,	10,000.00	
		438,542.85
Library Funds.		
N. I. Bowditch's Bequest,	2,225.03	
U. A. Boyden's Donation,	58.46	
Jonathan P. Hall's Legacy,	115.82	
Horace A. Haven's "	2,585.65	
George Hayward's "	4,669.80	
Thomas Hollis's "	1,971.82	
Frederic A. Lane's Donation,	5,515.80	
Stephen Salisbury's "	5,369.30	
Samuel Shapleigh's Bequest,	3,959.08	
Thomas W. Ward's "	4,924.38	
George W. Wales's Donation,	309.00	
Subscription for Library,	8,971.93	
		40,676.07
Funds appropriated to the Law School.		
Isaac Royall's Legacy,	7,943.63	
Nathan Dane's Donation,	15,000.00	
Bussey Professorship,	12,625.32	
		35,568.95
Funds appropriated to the Observatory.		
Edward B. Phillips's Legacy,	104,292.13	
Sears Fund,	13,514.74	
Quincy "	10,480.85	
James Hayward's Legacy,	19,585.51	
		147,873.23
Funds appropriated to the Theological School.		
Theological Institution, balance,	45,087.19	
Jackson Foundation and Fund,	18,700.39	
Clapp, Pomeroy, and Andrews Donations,	5,248.47	
Consolidated Fund for Parkman Professorship,	15,253.15	
" " " Hancock "	15,722.31	
Dexter Lectureship on Biblical Literature,	9,314.65	
Lewis Gould's Legacy,	867.94	
Henry Lienow's "	8,747.32	
Nancy Kendall's "	2,000.00	
A. W. Fuller's "	1,000.00	
Mary P. Townsend's Legacy,	5,000.00	
Winthrop Ward's Legacy,	2,000.00	
J. H. Kendall's Legacy,	2,000.00	
Mrs. C. Merriam's Donation,	1,000.00	
		131,941.42
Amount carried forward,		$1,230,191.24

No. VIII. (Continued.)

Amount brought forward, . . .	$ 2,178,782.31
	$ 2,178,782.31

No. VIII. (Continued.)

Amount brought forward, . . .		$ 1,230,191.24
Funds appropriated to the Scientific School.		
Abbott Lawrence's Bequest, . . .	$ 54,586.36	
Count Rumford's Legacy, ...	50,830.87	
James Lawrence s Donation, . . .	50,000.00	
Gray Fund for Zoölogical Museum, .	51,500.00	
Professorship of Engineering, . . .	30,266.82	
" of Chemistry, ...	1,171.60	
		238,355.65
Funds appropriated to the Medical School.		
Boylston Fund for Medical Prizes, . .	3,658.45	
" " " Books, . .	881.42	
George C. Shattuck's Donation, . .	14,000.00	
Warren Fund for Anatomical Museum, .	6,391.05	
Jackson Medical Fund, ...	19,549.40	
Fund for Medical Students, ...	182.50	
		44,662.82
Funds for the erection of an Alumni Hall.		
Charles Sanders's Donation, ...	20,000.00	
" " Bequest, ...	25,219.98	
Class of 1807, Donation, ...	5,899.52	
		51,119.50
Funds appropriated to Special Purposes.		
Gore Annuity Fund, ...	24,000.00	
Peter C. Brooks's Donation (balance), . .	5,174.46	
Subscription for " Olivier Models," . .	51.41	
Gray Fund for Collection of Engravings,	19,314.31	
Mary Osgood's Legacy, ...	6,000.00	
Bussey Trust, ...	410,191.68	
Bussey Institution Income Fund, . .	50,478.21	
Gymnasium " "	1,330.64	
John Foster's Legacy, ...	3,020.48	
Insurance and Guaranty Fund, . . .	74,208.97	
Baring Brothers & Co., ...	820.62	
		594,590.78
Funds in trust for purposes not connected with the College.		
Daniel Williams's Legacy for Conversion of the Indians, ...	15,227.61	
Sarah Winslow's Donation for Minister and Schoolmaster in Tyngsborough, Mass., .	4,634.71	
		19,862.32
		$ 2,178,782.31

Certificate of the Joint Committee of the Corporation and Overseers of Harvard College, for examining the Books and Accounts of the Treasurer, entered in the Journal kept by him.

We, the undersigned, a Joint Committee of the Corporation and Overseers of Harvard College to examine the Books and Accounts of the Treasurer for the year ending August 31, 1868, have examined from pages 220 to 259 inclusive, in Cash Book, and have seen that all the bonds, notes, mortgages, certificates of stock, and other evidences of property, which were received by him and on hand at the beginning of said year, are now in his possession, or are fully accounted for by entries made therein. We have also noticed all payments, both of principal and interest, indorsed on any of said bonds or notes, and have seen that the amounts so indorsed have been duly credited to the College.

We have carefully examined all notes, bonds, mortgages, and other securities invested during the said year, and are of opinion that all such investments are judiciously made and amply secured.

We have in like manner satisfied ourselves that all the entries for moneys expended by the Treasurer, or in any way charged to the College, are well vouched; such of them as are not supported by counter entries being proved by regular vouchers and receipts.

The Committee have also seen that all the entries for said year are duly transferred to the Ledger, and that the accounts there are rightly cast, and the balances carried forward correctly to new accounts.

(Signed,)

F. B. CROWNINSHIELD,
NATHL. THAYER, } *Committee of Corporation.*

JACOB SLEEPER,
FRANCIS COGSWELL,
WILLIAM A. RICHARDSON,
CHARLES ELIOT GUILD,
J. LEWIS STACKPOLE,
HENRY LEE, } *Committee of Overseers.*

Boston, December 14, 1868.

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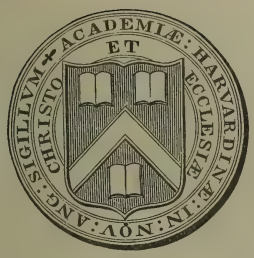

HARVARD COLLEGE.

TREASURER'S STATEMENT.

1869.

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TREASURER'S STATEMENT.

1869.

TREASURER'S STATEMENT.

To the Honorable and Reverend,
The Overseers of Harvard College: —

The Treasurer respectfully presents his annual Statement of the financial affairs of the College: —

The income from all sources has been		$ 212,388.34
The expenditures for salaries and the general purposes of the College	$ 94,605.03	
There has been credited to such funds as are not available for those purposes	115,906.19	
Making the whole expenditures		$210,511.22
Leaving a balance of		$ 1,877.12
Which has been carried to the Deficiency Account, reducing it to		$ 8,022.09

The increase in the amounts named above as the whole income and the whole expenditures of the College over those of last year is caused in part by the bringing in to this Statement (which is prepared to show the excess or deficit of income to meet expenditures) the income, on one side, and the disbursement, on the other, of certain funds, outside of the Academic Department, not included in former Statements. This, however, does not affect the correctness of the *results* of those Statements. Making due allowance for this, the excess of this year's income over that of the last has been $ 23,247.86, and of the expenditures, $ 14.289,76.

In conformity to the request of this Board of March 29th, 1867, the following Statements are submitted: —

1st. "The funds separately invested, with the investments and income thereof, and the percentage on capital of the income thereon," are as follows: —

	Invested in	Principal.	Income.
Bowditch Scholarships,	U. S. Bonds,	$ 70,000.00	$ 5,638.49
Pennoyer Scholarships,	Annuity in England,	4,444.44	211.11
Shattuck Scholarships, in part,	Cocheco Manuf. Co.,	7,000.00	1,600.00
Jonathan Phillips's Donation,	Mortgage,	10,000.00	600.00
Thos. Lee's Donation,	Manufacturing Stocks,	10,030.00	770.00
Geo. C. Shattuck's Donation,	Manufacturing Stocks,	11,000.00	1,330.00
James Lawrence's Donation,	U. S. Bonds,	50,000.00	4,038.74
Count Rumford's Legacy,	France,	10,000.00	820.92
Gray Fund for Zoöl. Museum,	Mortgage,	50,000.00	3,250.00
Gray Fund for Engravings,	U. S. Bonds,	15,000.00	1,260.14
Herbarium Fund,	U. S. Bonds,	10,550.00	853.71
Chas. Sanders's Donation,	Estate in Cambridge,	20,000.00	
Exhibitions,	Ward's Island,	1,200.00	50.00
John Glover's Bequest,	Annuity,	350.00	16.67
Botanic Garden Funds,	R. R. Bonds,	17,000.00	969.00
Graduate's Scholarship,	Hann. & St. Jos. R. R. Bds.,	20,000.00	800.00
		$ 306,574.44	$ 22,208.78
Deduct Sanders Estate, ...		$ 20,000.00	
Leaves		$ 286,574.44, giving a percentage of income of about 7.75.	

If these funds were charged the usual commissions of five per cent on their income, this percentage would be about 7.01.

2d. The funds invested as a whole, with the investments and income thereof, are as follows, viz.: —

	Principal.	Income.
Notes and Mortgages, ...	$ 416,195.53	$ 27,738.87
U. S. Bonds, ...	76,943.80	6,088.19
City of Boston Stock, ...	49,875.00	3,000.00
St. Louis Anticipation Bonds, ...	24,812.50	1,633.78
Railroad Bonds, ...	174,050.00	9,481.60
Railroad Stock, ...	5,000.00	285.00
Bank Stock, ...	32,136.00	4,008.00
Real Estate, ...	829,154.64	60,171.89
Manufacturing Stock, ...	145,980.00	22.290.00
	$ 1,754,147.47	$ 134,697.33

"The expenses actually incurred in the care and management of the funds" must be, as heretofore, a matter somewhat of estimate.

The Treasurer's salary has been	$ 3,000.00
There has been paid for keeping the Treasurer's books, copying the records and other papers, &c.	1,500.00
And the incidental expenses of his office have been . . .	227.49
Making a total of	$ 4,727.49

Seven thousand dollars has been considered a reasonable deduction to be made from the income for the care and management of these funds, and if this sum be deducted from the income above named of $ 134,697.33, it will leave $ 127,697.33, which is 7¼ per cent on this class of investments.

The credit given to the funds covered by these investments has been at this rate, carrying only the fractional balance of $ 521.64 to the Insurance and Guaranty Fund.

3d. The only reserve made from income during the past year, besides the small balance above named, is $ 7,000 for the care, disbursement, and management of these funds of the College. No use has been made during the present year of reserves of former years. No charge has been made for the care and expenses of management and disbursement of the funds separately invested.

One thousand dollars has been given to the Botanic Garden, by the same gentleman who has contributed anonymously the same sum for several years past.

Another anonymous friend of the College, and a former benefactor, has given twenty thousand dollars for a graduate's scholarship, the incumbent to reside at

Cambridge, and conform to the requirements established by the donor.

James Warren Sever has added five hundred dollars to his former donation for the Sever Scholarship.

Fifty-five dollars has been received from an unknown friend, through President Hill, in aid of the permanent funds for the Library.

A friend of the "Union of Churches in the spirit of charity" has given to the College one thousand dollars, to be credited to the Gospel Church Fund, for its uses and objects.

The trust of this fund is as follows: All deposits made to its credit are to be invested, and the income arising from the fund appropriated, one half to its increase and one half to such purposes of literature and science as, at the time, may be found to be the most needed by the University.

A fine collection of photographs, for the use of the Latin Department, has been received from Martin Brimmer.

Two hundred dollars, for the use of the Library, has been received from the editors of the "Harvard Advocate."

A contribution of twenty-two hundred dollars has been made by several persons for the purchase of additions to the collection of minerals in Boylston Hall.

It is hoped that an increase of the compensation to the officers of instruction in the College will be made practicable from the raising of the price of tuition.

A great and much needed addition to the supply of Students' rooms is about to be made by the immediate erection in the College yard of a dormitory of sufficient

size to accommodate one hundred and sixteen Students. Alterations and improvements are in progress in and about the College buildings conducive to the health and comfort of the Students.

NATHANIEL SILSBEE,
Treasurer.

BOSTON, October 20, 1869.

No. I.

GENERAL STATEMENT OF RECEIPTS AND HARVARD COLLEGE, FOR THE

Income.

Interest on Notes and Mortgages,	$ 27,790.71	
Mortgage (J. Phillips's Donation),	600.00	
United States Bonds,	6,088.19	
" " (Bowditch Scholarships),	5,638.49	
" " (Gray Fund for Engravings,)	1,260.14	
" " (Herbarium Fund),	853.71	
Phil., Wil., and Balt. Railroad Bonds,	6,000.00	
Eastern Railroad Bonds,	3,000.00	
Old Colony and Newport Railroad Bonds,	1,140.00	
Philadelphia and Reading Railroad Bonds,	108.00	
N. Y. Cent. Railroad Bonds,	627.00	
" " (Botanic Garden Fund),	969.00	
Hann. & St. Jos. R.R. Bd. (Graduate's Scholarship),	800.00	
City of Boston Bonds,	3,000.00	
St. Louis Anticipation Bonds,	1,890.00	
Trustees of Count Rumford,	820.92	
" " Edward Hopkins's Donation,	267.74	
On Advances to Thayer Club,	1,046.13	
		$ 61,900.03
Dividends on Stocks.		
Charles River National Bank, Cambridge,	720.00	
First " " "	900.00	
Fitchburg " "	408.00	
Massachusetts " "	300.00	
Merchants' " "	380.00	
New England " "	300.00	
Old Boston " "	1,000.00	
Amoskeag Manufacturing Company,	2,040.00	
Appleton " "	900.00	
Atlantic " "	1,050.00	
Boston " "	2,000.00	
Cocheco " "	1,600.00	
Hamilton " "	400.00	
Lawrence " "	1,500.00	
Massachusetts " "	770.00	
Merrimack " "	2,890.00	
Pacific Mills " "	9,840.00	
Stark " " "	2,850.00	
Manchester Print Works,	150.00	
Pittsfield and North Adams Railroad,	285.00	
		30,283.00
Rents of Houses and Lands,		78,213.07
" " Sanders Estate,		1,637.00
Gymnasium. — Income from Students,		2,272.00
Appleton Chapel. — Rent of Pews,		839.50
Exhibitions. — Received from Beneficiaries,		56.00
Annuities. — William Pennoyer's,	211.11	
John Glover's,	16.67	
		227.78
Term Bills. — For Instruction,	43,629.55	
Rent and Care of Rooms and Lecture-Rooms,	10,131.00	
Advanced Standing,	495.00	
		54,255.55
Amount carried forward,		$ 229,683.93

No. I.

DISBURSEMENTS BY THE TREASURER OF YEAR ENDING AUGUST 31, 1869.

Expenses.

Paid to Account of		
Salaries and Grants in Academic Department, as per Tab. II.		$ 66,060.00
W. T. Richardson, Fuel, charged in Term Bills,	$ 12,886.30	
Sever & Francis, Text-Books, " " .	10,332.63	
Cambridge Gas Co., Gas, " " .	3,903.96	
Board, Thayer Club, " " .	36,431.55	
		63,554.44
Scholarships.		
Abbot,	100.00	
Alford,	25.00	
Bigelow,	500.00	
Bowditch,	4,000.00	
Class of 1814,	114.00	
" " 1815,	200.00	
" " 1817,	150.00	
" " 1835,	100.00	
Morey,	457.37	
Pennoyer,	150.00	
Saltonstall,	180.00	
Shattuck,	600.00	
Story,	100.00	
Townsend,	1,000.00	
Thomas, Gorham,	150.00	
Walcott,	100.00	
		7,926.37
Boylston Prizes for Elocution,	220.00	
Lee Prizes for Reading,	730.00	
E. Hopkins's Donation for "Deturs,"	344.74	
Donation for Benefit of Indigent Students,	2,018.13	
Beneficiary Funds, Exhibitions,	1,455.00	
		4,767.87
Library.		
For Salaries, Repairs, &c., as per Table III.		9,475.23
Books from Bowditch Fund,	130.74	
" " Boyden "	1.00	
" " Haven "	81.80	
" " Hayward "	204.23	
" " Hollis "	6.69	
" " Lane "	739.72	
" " Salisbury "	333.36	
" " Shapleigh "	137.39	
" " Ward "	291.19	
" " Wales "	213.27	
" " "Harvard Advocate" Gift	200.00	
		2,339.39
Theological Institution.		
For Salaries, Repairs, Fuel, &c., as per Table IV.,	9,267.71	
Books from Jackson Foundation and Fund,	200.00	
" &c. " Clapp, Pomeroy, and Andrews Don.,	141.65	
		9,609.36
Law School, as per Table IV.		
For Salaries, Prizes, Current Expenses, &c.,		19,095.54
Amount carried forward,		$ 182,828.20

No. I.

Amount brought forward,		$ 229,683.93
Fuel. — Charged Students in Term Bills,	$ 12,886.30	
Text-Books. — " " " " "	10,332.63	
Gas. — " " " " "	3,903.96	
Board, Thayer Club. — " " "	36,431.55	
		63,554.44
Library. — Charged in Term Bills, to Undergraduates, Resident Graduates, Divinity and Law Students,	4,527.50	
"Harvard Advocate," Gift,	200.00	
G. W. Wales, Gift for Books,	200.00	
Anonymous Gift for Library Fund,	55.00	
		4,982.50
Law School. — Charged Students for Instruction,	11,527.50	
Books sold,	5.00	
		11,532.50
Theological Institution. Charged Students for Instruction and Rent of Rooms,		2,258.00
Lawrence Scientific School. Charged Students for Instruction and Supplies in Professor Gibbs's Department,	2,461.58	
" Eustis's "	2,647.00	
Income of James Lawrence's Donation (U. S. Bonds)	4,038.74	
Income of Gray Fund for Zoölogical Museum, (Mortgage)	3,250.00	
Rec'd from Prof. Gibbs for purchase of apparatus,	129.19	
		12,526.51
Suspense Account, Rent,	875.00	
Accrued Interest on Note,	433.33	
		1,308.33

Receipts exclusive of Income.

Received for Notes and Mortgages,	$ 111,100.00	
" " 36 St. Louis Anticipation Bonds	36,000.00	
Donation for Graduate's Scholarship,	20,000.00	
" " Harris Fellowship,	10,000.00	
" " Botanic Garden	1,000.00	
" " Sever Scholarships (additional),	500.00	
Gospel Church Fund, Foundation Gift,	1,000.00	
Thayer Club, for reduction of debt,	391.22	
Baring Brothers & Co.,	235.66	
		180,226.88
Balances September 1, 1868: — In National City Bank,	9,460.45	
" hands of W. G. Stearns, Steward,	48,204.22	
		57,664.67
Amount carried forward,		$ 563,737.76

(Continued.)

Amount brought forward, . . .		$ 182,828.20
Lawrence Scientific School, as per Table IV.		
For Expenses, Professorship of Engineering, .	1,250.20	
" " " Chemistry, .	3,363.39	
Salary of Professor Eustis, ...	3,500.00	
" " " Gibbs, ...	2,400.00	
" " " Agassiz, in part, . .	2,000.00	
Paid to Director of Zoölogical Museum, . .	1,500.00	
		14,013.59
Medical School, as per Table IV.		
Paid Medical Faculty Income of Jackson Fund, .	1,270.69	
Expenses Anatomical Museum, . .	290.02	
Aid to Medical Students, ...	182.50	
Advertising, from BoylstonFd. for Medical Prizes,	78.50	
Salary of Professor of Anatomy, ...	1,525.00	
" " Dr. Shattuck from Hersey Professorship,	333.32	
		3,680.03
Astronomical Observatory, as per Table V.		
Contingent Expenses, from Sears & Hayward Funds,	997.24	
Instruments, Salaries, Books, &c., from E. B. Phillips's Legacy, ...	5,082.46	
		6,079.70
Miscellaneous.		
Expenses of College Buildings, including Repairs, Gas Fixtures, Gas and Fuel for Lecture-Rooms and Chapel, Superintendent's Salary, Care of Rooms, College Grounds, &c., deducting Special Repairs charged to Individuals, and for Grass sold, ...	11,438.58	
General Expenses, less by $ 5.70 for Sarah Winslow's Donation, and Amount received for Diplomas, ...	11,306.88	
		22,745.46
Annuities, Bussey Trust, . . $ 7,175.00		
" " Expenses . 53.18		
	7,228.18	
Sanders Estate, . . . 1,200.00		
" " Expenses, 402.60		
	1,602.60	
Gore Fund, ...	1,200.00	
Mary Osgood's Legacy, . . .	360.00	
		10,390.78
Bussey Institution Income Fund.		
New Barn	5,323.88	
Repairs, Tax, Insurance, &c., ...	383.25	
		5,707.13
From D. Williams's Legacy to Minister and Teacher of Herring Pond and Marshpee Indians, ...	859.62	
From Sarah Winslow's Donation to Minister and Schoolmaster of Tyngsborough, and Commissions, ...	302.07	
		1,161.69
Houses and Lands, Repairs, Insurance, &c., ...		17,005.21
Interest paid Baring Brothers & Co., ...		51.84
Amounts carried forward, . . .		$ 263,663.63

No. I.

Amount brought forward, . . .	$ 563,737.76
	$ 563,737.76

(Continued.)

Amount brought forward,		$ 263,663.63
Expenses, Botanic Garden,		1,895.35
" Gymnasium,		1,389.65
" Appleton Chapel,		933.94
" President's House,		284.10
Salary of Prof. Wyman, from T. Lee's Donation,		770.00
" " Mr. Thies, from Gray Fund for Engravings		400.00
Suspense Account.		
Paid Insurance,	583.63	
" for Instruments for Observatory	484.33	
		1,067.96

INVESTMENTS.

In Notes, Mortgages, &c.,	$ 186,100.00	
" Suffolk Manufacturing Company,	2,700.00	
" Tremont " "	1,125.00	
" St. Louis Anticipation Bonds,	11,399.97	
" Hann. and St. Joseph Railroad Bond	20,000.00	
		221,324.97
Balances August 31, 1869:—		
In Suffolk National Bank,	17,102.20	
" hands of W. G. Stearns, Steward,	54,905.96	
		72,008.16
		$ 563,737.76

Expenses.

Salaries for the Year, viz.: —						
President	Hill, salary,	$ 3,000 ;	(1 month)		$ 250.00	
"	"		Grant,		1,500.00	
"	Eliot, "	3,000;	(3 months)		750.00	
Professor	Peabody,	2,500 ;	Grant,	$ 2,625	5,125.00	
"	Agassiz (portion of salary from this Department),				500.00	
"	Gray,	2,400 ;	Grant,	$ 600.00	3,000.00	
"	Bowen,	2,400	"	600.00	3,000.00	
"	Lovering,	2,400	"	600.00	3,000.00	
"	Torrey,	2,400	"	600.00	3,000.00	
"	Child,	2,400	"	600.00	3,000.00	
"	Lane,	2,400	"	600.00	3,000.00	
"	Cooke,	2,400	"	600.00	3,000.00	
"	Goodwin,	2,400	"	600.00	3,000.00	
"	B. Peirce,				2,400.00	
"	Lowell,				2,000.00	
"	Sophocles,	1,800	"	450.00	2,250.00	
"	J. M. Peirce,	1,500	"	375.00	1,875.00	
"	Cutler,	1,500	"	375.00	1,875.00	
"	Wyman,	1,400	"	350.00	1,750.00	
"	Gurney,	800	"	200.00	1,000.00	
"	Flagg,	800	"	200.00	1,000.00	
Tutor	Hill,	800	"	500.00	1,300.00	
"	Greenough,	800	"	200.00	1,000.00	
"	Cummings,	800	"	200.00	1,000.00	
"	Seaver,	800	"	200.00	1,000.00	
"	Lewis,	800	"	200.00	1,000.00	
"	Perry,	800	"	200.00	1,000.00	
"	Jennison,	800	"	200.00	1,000.00	
"	Appleton,	700	"	175.00	875.00	
Instructor	Nash,				1,000.00	
"	Paine,				850.00	
"	Newell,				800.00	
"	Leverett,				600.00	
"	Lincoln,				600.00	
"	Jackson,				600.00	
Proctor	Leverett,				100.00	
"	Lincoln,				100.00	
"	Grier,				100.00	
Regent, Mr. Lovering,					500.00	
Registrar, Mr. Cutler,					400.00	
Treasurer, Mr. Silsbee,					3,000.00	
Steward, Mr. Stearns,					1,400.00	
Secretary of Overseers, Dr. Shurtleff,					60.00	
For keeping the Treasurer's Books, copying Records of the Corporation, &c., there was paid					1,500.00	
						$ 66,060.00
Paid to account of						
Expenses,	General				9,446.04	
"	President's Department,				45.00	
"	Treasurer's "				227.49	
	Amounts carried forward,				$ 9,718.53	$ 66,060.00

No. II.

DEPARTMENT.

Statement.

Income.

Interest on Notes and Mortgages,	$ 31,640.71	
" " United States Bonds,	17,879.27	
" " Railroad Bonds,	11,250.60	
" " St. Louis Anticipation Bonds,	1,633.78	
" from Thayer Club,	1,046.13	
" " Trustees of Count Rumford,	820.92	
" " " " Edward Hopkins,	267.74	
Dividends on Stocks,	33,283.00	
Rents of Houses and Lands,	59,207.86	
Term Bills,	54,255.55	
Annuities,	227.78	
Suspense Account (Rent),	875.00	
		$ 212,388.34

Less by credited to the following accounts, viz.: —

In the Academic Department.

Beneficiary Fund to Undergraduates,	$ 1,749.87	
" " Senior Undergraduates,	88.30	
John Glover's Annuity,	16.67	
Scholarships, — Abbot,	161.26	
Alford,	44.58	
Bigelow,	772.50	
Bowditch,	6,838.75	
Class of 1814,	189.24	
" " 1815 (Kirkland),	323.19	
" " 1817,	237.69	
" " 1835,	163.38	
Graduates,	800.00	
Morey,	538.03	
Pennoyer,	304.51	
Saltonstall,	303.90	
Sever,	110.44	
Shattuck,	2,384.14	
Story,	163.94	
Gorham Thomas,	245.44	
Toppan,	349.98	
Townsend,	1,618.34	
Walcott,	226.82	
B. D. Greene's Bequest for Scholarship,	97.72	
Harris Fellowship,	483.33	
E. Hopkins's Donation,	267.74	
Count Rumford's Legacy,	4,071.16	
T. Lee's Donation for Prof. Wyman's salary,	770.00	
Bowdoin Legacy for Prize Dissertations,	489.72	
Boylston Prizes for Elocution,	270.72	
Dudley Legacy for Dudleian Lectures,	56.93	
Hollis Professorship of Divinity,	965.13	
Massachusetts Fund for Botanic Garden,	1,096.63	
Botanic Garden Fund,	1,039.25	
Herbarium Fund,	863.60	
Paschal P. Pope's Bequest,	1,863.34	
Donation for Benefit of Indigent Students,	49.37	
Lee Prizes for Reading,	980.74	
Amounts carried forward,	$ 30,996.35	$ 212,388.34

No. II.

Amounts brought forward, . . .	$ 9,718.53	$ 66,060.00
Expenses, Steward's Department, . . .	133.15	
" Prof. Cooke's "	400.00	
" " Lovering's "	400.00	
" Overseers, for printing Reports and Advertising, ...	695.20	
" Services of Undergraduates, . .	760.00	
		12,106.88
Repairs of College Buildings, ...		11,438.58
Library, in addition to amounts charged Students, . . .		4,947.73
Interest, ...		51.84
		$ 94,605.03
Excess of Income over Expenditures, ...		1,877.12

Amount carried forward, . . .	$ 96,482.15

(Continued.)

Amounts brought forward,	$ 30,996.35	$ 212,388.34
In the Library.		
Subscription for Library,	650.46	
N. I. Bowditch's Legacy,	161.31	
U. A. Boyden's Donation,	4.24	
Jonathan P. Hall's Legacy,	8.40	
Horace A. Haven's "	187.46	
Dr. George Hayward's Legacy,	338.56	
Thomas Hollis's "	142.95	
F. A. Lane's Donation,	399.90	
Stephen Salisbury's Donation,	389.27	
Sam'l Shapleigh's Legacy,	287.03	
Thomas W. Ward's "	357.02	
In the Theological School.		
Theological Fund,	3,268.82	
Bussey Trust,	5,627.68	
Jackson Foundation and Fund,	1,355.77	
Clapp, Pomeroy, and Andrews Donations	380.51	
Parkman Professorship,	1,105.85	
Hancock "	1,139.86	
Dexter Lectureship,	675.31	
Henry Lienow's Legacy,	634.18	
Mary P. Townsend's "	362.50	
J. H. Kendall's "	145.00	
Nancy Kendall's "	145.00	
Winthrop Ward's "	145.00	
A. W. Fuller's "	72.50	
Lewis Gould's "	62.92	
Mrs. C. Merriam's Donation,	72.50	
In the Law School.		
Bussey Trust,	5,627.68	
" Professorship of Law,	915.33	
Nathan Dane's Donation,	1,087.50	
Isaac Royall's Legacy,	575.91	
J. Foster's "	218.98	
In the Lawrence Scientific School.		
Professorship of Engineering,	4,213.71	
" " Chemistry,	2,019.37	
Abbot Lawrence's Bequest,	3,957.51	
Gray Fund for Museum,	3,250.00	
In the Medical School.		
Jackson Medical Fund,	1,325.20	
George C. Shattuck's Donation,	1,525.00	
Warren Fund for Anatomical Museum,	463.35	
Boylston Fund for Medical Prizes,	265.24	
" " " " Books,	63.90	
Hersey Professorship,	333.32	
In the Department of the Observatory.		
Edward B. Phillips's Legacy,	7,561.18	
James Hayward's "	1,419.95	
Sears Fund,	979.82	
Quincy Fund,	759.86	
Amounts carried forward,	$ 85,679.16	$ 212,388.34

No. II.

Amount brought forward, ...	$ 96,482.15
	$ 96,482.15

PARTICULAR

Dr. *Exhibitions.*

For Amount of "Exhibition" money appropriated and paid, .	$ 1,455.00
Balance, August 31, 1869, ...	24,613.71
	$ 26,068.71

Dr. *Senior*

For Exhibition, ...	$ 60.00
Balance, August 31, 1869, ...	1,246.30
	$ 1,306.30

(Continued.)

Amounts brought forward, . . .	$ 85,679.16	$ 212,388.34
Miscellaneous.		
Bussey Institution Income Fund, . . .	14,915.03	
Bussey Annuitants, &c., ...	7,228.18	
Christopher Gore's Legacy (Annuity Fund),	1,200.00	
Mary Osgood's " " "	360.00	
Jonathan Phillips's Bequest, ...	421.11	
Gray Collection of Engravings, . . .	1,572.93	
Peter C. Brooks's Donation, ...	375.15	
Charles Sanders's Bequest (Alumni Hall),	1,828.45	
Donation of Class of 1807, " " .	427.71	
Gospel Church Fund, ...	48.33	
Insurance and Guaranty Fund, ...	521.64	
Ward's Island, ...	50.00	
Daniel Williams's Legacy, ...	942.50	
Sarah Winslow's Donation, ...	336.00	
		115,906.19
Leaving amount of Income for Salaries and other Purposes of the College, ...		$ 96,482.15

ACCOUNTS.

Exhibitions.

		Cr.
By Balance, August 31, 1868, ...		$ 24,136.17
Received from Beneficiaries, ...		56.00
One year's Income from Senior Exhibition, . .	$ 60.00	
Ward's Island, ...	50.00	
John Glover's Annuity, ...	16.67	
		126.67
Interest to August 31, 1869, ...		1,749.87
		$ 26,068.71

Exhibition.

	Cr.
By Balance, August 31, 1868, ...	$ 1,218.00
Interest to August 31, 1869, ...	88.30
	$ 1,306.30

No. II.

Dr. *Saltonstall*

Bequests of Dorothy Saltonstall, Mary

For paid Beneficiaries,	$180.00
Balance, August 31, 1869,	4,315.63
	$4,495.63

Dr. *Pennoyer*

Annuity of

For paid Beneficiaries,	$150.00
Balance, August 31, 1869,	5,887.18
	$6,037.18

Dr. *Alford*

Bequest of

For paid Beneficiary,	$25.00
Balance, August 31, 1869,	634.54
	$659.54

Dr. *Abbot*

For paid Beneficiary,	$100.00
Balance, August 31, 1869,	2,285.59
	$2,385.59

Dr. *Scholarship of the*

For paid Beneficiary,	$114.00
Balance, August 31, 1869,	2,685.41
	$2,799.41

(Continued.)

Scholarships. Cr.

Saltonstall, and Leverett Saltonstall.

By Balance, August 31, 1868,	Principal,	$ 3,330.00	
	Increase,	861.73	
			$ 4,191.73
Interest to August 31, 1869,			303.90
			$ 4,495.63

Scholarships. Cr.

W. Pennoyer.

By Balance, August 31, 1868,	Annuity,	$ 4,444.44	
	Increase,	1,288.23	
			$ 5,732.67
Income from Annuity,			211.11
Interest on Balance to August 31, 1869,			93.40
			$ 6,037.18

Scholarship. Cr.

Joanna Alford.

By Balance, August 31, 1868,	$ 614.96
Interest to August 31, 1869,	44.58
	$ 659.54

Scholarship. Cr.

By Balance, August 31, 1868,	Principal,	$ 1,635.00	
	Increase,	589.33	
			$ 2,224.33
Interest to August 31, 1869,			161.26
			$ 2,385.59

Class of 1814. Cr.

By Balance, August 31, 1868,	Principal,	$ 2,300.00	
	Increase,	310.17	
			$ 2,610.17
Interest to August 31, 1869,			189.24
			$ 2,799.41

No. II.

Dr. *Kirkland Scholarship*

For paid Beneficiary,	$ 200.00
Balance, August 31, 1869,	4,581.03
	$ 4,781.03

Dr. *Scholarship of the*

For paid Beneficiary,	$ 150.00
Balance, August 31, 1869,	3,366.19
	$ 3,516.19

Dr. *Scholarship of the*

For paid Beneficiary,	$ 100.00
Balance, August 31, 1869,	2,317.01
	$ 2,417.01

Dr. *George C. Shattuck's*

For paid Beneficiaries,	$ 600.00
Balance, August 31, 1869,	19,599.89
	$ 20,199.89

Dr. *Walcott Fund*

For paid Beneficiary,	$ 100.00
Balance, August 31, 1869,	3,255.44
	$ 3,355.44

(Continued.)

of the Class of 1815. Cr.

By Balance, August 31, 1868,	Principal,	$ 2,303.46	
	Increase,	2,154.38	
			$ 4,457.84
Interest to August 31, 1869,			323.19
			$ 4,781.03

Class of 1817. Cr.

By Balance, August 31, 1868,	Principal,	$ 2,065.00	
	Increase,	1,213.50	
			$ 3,278.50
Interest to August 31, 1869,			237.69
			$ 3,516.19

Class of 1835. Cr.

By Balance, August 31, 1868,	Principal,	$ 1,165.00	
	Increase,	1,088.63	
			$ 2,253.63
Interest to August 31, 1869,			163.38
			$ 2,417.01

Bequest for Scholarships. Cr.

By Balance, August 31, 1868,	Principal,	$ 10,000.00	
	Increase,	7,815.75	
			$ 17,815.75
Dividend on Cocheco Stock,			1,600.00
Interest on Balance to August 31, 1869,			784.14
			$ 20,199.89

for Scholarships. Cr.

By Balance, August 31, 1868,	Principal,	$ 2,000.00	
	Increase,	1,128.62	
			$ 3,128.62
Interest to August 31, 1869,			226.82
			$ 3,355.44

No. II.

Dr. *Thayer*

For paid Beneficiaries, through Steward,	$ 3,000.00

Dr. *Bowditch*

For paid Beneficiaries,	$ 4,000.00
Balance, August 31, 1869,	89,394.13
	$ 93,394.13

Dr. *Mary P. Townsend's*

For paid Beneficiaries,	$ 1,000.00
Balance, August 31, 1869,	22,940.26
	$ 23,940.26

Dr. *Edward Hopkins's*

For paid for Books for "Deturs,"	$ 344.74
Balance, August 31, 1869,	375.57
	$ 720.31

Dr. *Benjamin D. Greene's*

For Balance, August 31, 1869,	$ 1,445.57
	$ 1,445.57

Dr. *Story*

For paid Beneficiary,	$ 100.00
Balance, August 31, 1869,	2,325.16
	$ 2,425.16

(Continued.)

Scholarships. Cr.

By received at Steward's Office, from Trustees of John E. Thayer,	$ 3,000.00

Scholarships. Cr.

By Balance, August 31, 1868,		$ 86,555.38
Received Income from investment of $ 70,000 U. S. Bonds,		5,638.49
Interest on balance to August 31, 1869,		1,200.26
		$ 93,394.13

Devise for Scholarships. Cr.

By Balance, August, 1868,	Principal,	$ 20,000.00	
	Increase,	2,321.92	
			$ 22,321.92
Interest to August 31, 1869,			1,618.34
			$ 23,940.26

Donation for "Deturs." Cr.

By Balance, August 31, 1868,	$ 452.57
Received from Treasurer of Hopkins Donation,	267.74
	$ 720.31

Bequest for Scholarship. Cr.

By Balance, August 31, 1868,	Principal,	$ 1,000.00	
	Increase,	347.85	
			$ 1,347.85
Interest to August 31, 1869,			97.72
			$ 1,445.57

Scholarship. Cr.

By Balance, August 31, 1868,	$ 2,261.22
Interest to August 31, 1869,	163.94
	$ 2,425.16

No. II.

Dr. *James Bowdoin's*

For Balance, August 31, 1869,	$ 7,244.56
	$ 7,244.56

Dr. *Ward N. Boylston's*

For paid Prizes,	220.00
Balance, August 31, 1869,	3,784.86
	$ 4,004.86

Dr. *Bigelow*

For paid Beneficiaries,	$ 500.00
Balance, August 31, 1869,	10,927.63
	$ 11,427.63

Dr. *Gorham Thomas*

For paid Beneficiaries,	$ 150.00
Balance, August 31, 1869,	3,480.88
	$ 3,630.88

Dr. *George Morey's Legacy*

For paid Beneficiary,	$ 457.37
Balance, August 31, 1869,	7,501.76
	$ 7,959.13

Dr. *Toppan*

Balance, August 31, 1869,	$ 5,177.28
	$ 5,177.28

(Continued.)

Legacy. Cr.

By Balance, August 31, 1868,	Principal,	$ 2,500.00	
	Increase,	4,254.84	
			$ 6,754.84
Interest to August 31, 1869,			489.72
			$ 7,244.56

Prizes for Elocution. Cr.

By Balance, August 31, 1868,	Principal,	$ 2,000.00	
	Increase,	1,734.14	
			$ 3,734.14
Interest to August 31, 1869,			270.72
			$ 4,004.86

Scholarship. Cr.

By Balance, August 31, 1868,	$ 10,655.13
Interest to August 31, 1869,	772.50
	$ 11,427.63

Scholarship. Cr.

By Balance, August 31, 1868,	$ 3,385.44
Interest to August 31, 1869,	245.44
	$ 3,630.88

for Scholarship. Cr.

By Balance, August 31, 1868,	$ 7,421.10
Interest to August 31, 1869,	538.03
	$ 7,959.13

Scholarship. Cr.

By Balance, August 31, 1868,	$ 4,827.30
Interest to August 31, 1869,	349.98
	$ 5,177.28

No. II.

Dr. *Graduate's*

For Balance, August 31, 1869,	$ 20,800.00
	$ 20,800 00

Dr. *Sever*

For Balance, August 31, 1869,	$ 2,050.44
	$ 2,050.44

Dr. *Donation for the Benefit*

For Amount paid through President,	$ 2,018.13
Balance, August 31, 1869,	238.74
	$ 2,256.87

Dr. *Hollis Professorship*

For Balance, August 31, 1869,	$ 14,277.37
	$ 14,277.37

Dr. *Hersey Professorship of*

Composed of the Donations of Ezekiel Hersey, Sarah Derby,

For paid Dr. Shattuck,	$ 333.32
Balance of Income paid Professor Wyman for Salary,	875.77
Balance, August 31, 1869,	16,677.13
	$ 17,886.22

Dr. *Count Rumford's*

For paid Professor Gibbs's Salary,	$ 2,400.00
Balance, August 31, 1869,	52,502.03
	$ 54,902.03

(Continued.)

Scholarship. Cr.

By Amount received,	$ 20,000.00
Income from Investment of Fund,	800.00
	$ 20,800.00

Scholarship. Cr.

By Balance, August 31, 1868,	$ 1,440.00
Additional donation,	500.00
Interest to August 31, 1869,	110.44
	$ 2,050.44

of Indigent Students. Cr.

By Balance, August 31, 1868,	$ 2,207.50
Interest to August 31, 1869,	49.37
	$ 2,256.87

of Divinity. Cr.

By Balance, August 31, 1868,	Principal,	$ 3,998.90	
	Increase,	9,313.34	
			$ 13,312.24
Interest to August 31, 1869,			965.13
			$ 14,277.37

Anatomy, Surgery, and Physic. Cr.

Esther Sprague, Abner Hersey, and John Cumming.

By Balance, August 31, 1868,	$ 16,677.13
Interest to August 31, 1869,	1,209.09
	$ 17,886.22

Legacy. Cr.

By Balance, August 31, 1868,	In hands of Trustees, Paris,	$ 6,000.00	
	Invested,	44,830.87	
			$ 50,830.87
Received of Count Rumford's Trustees, Paris,			820.92
Interest to August 31, 1869,			3,250.24
			$ 54,902.03

No. II.

Dr. *Devise of Leonard*

Devised without

For paid Income,	$ 667.06
Balance, August 31, 1869,	13,710.52
	$ 14,387.58

Dr. *Harris*

For Balance, August 31, 1869,	$ 10,483.33
	$ 10,483.33

Dr. *Massachusetts Fund*

For paid Botanic Garden Fund,	$ 1,096.63
Balance, August 31, 1869,	15,126.01
	$ 16,222.64

Dr. *Botanic Garden.*

For paid hire of laborers and other expenses,	$ 2,154.35
Balance, August 31, 1869,	18,950.53
	$ 21,104.88

Dr. *Joshua Fisher's*

For paid Professor Gray, Salary, in part,	$ 2,485.09
Balance, August 31, 1869,	34,277.13
	$ 36,762.22

(Continued.)

Jarvis of Baltimore. Cr.

restrictions.

By Balance, August 31, 1868,	Principal,	$ 11,800.00	
	Increase,	1,910.52	
			$ 13,710.52
Received Income,			677.06
			$ 14,387.58

Fellowship. Cr.

By Amount received,	$ 10,000.00
Interest to August 31, 1869,	483.33
	$ 10,483.33

for Botanic Garden. Cr.

By Balance, August 31, 1868,	$ 15,126.01
Interest to August 31, 1869,	1,096.63
	$ 16,222.64

Fund. Cr.

By Balance, August 31, 1868,	Principal,	$ 17,000.00	
	Increase,	969.00	
			$ 17,969.00
Donation received,			1,000.00
Income from investment of Fund,		969.00	
" " Mass. Fund,		1,096.63	
Interest on Balance to August 31, 1869,		70.25	
			2,135.88
			$ 21,104.88

Legacy. Cr.

By Balance, August 31, 1868,	Principal,	$ 33,664.75	
	Increase,	612.38	
			$ 34,277.13
Interest to August 31, 1869,			2,485.09
			$ 36,762.22

No. II.

Dr. *Jonathan Phillips's*

For paid Salaries and Grants, — Salary of Greek Professor,	$ 600.00
Balance, August 31, 1869,	10,000.00
	$ 10,600.00

Dr. *Jonathan Phillips's*

Income for

For paid General Expenses,	$ 1,723.36
Balance, August 31, 1869,	30,000.00
	$ 31,723.36

Dr. *John McLean's*

For paid Professor Torrey, Salary, in part,	$ 2,973.39
Balance, August 31, 1869,	41,012.31
	$ 43,985.70

Dr. *Plummer Foundation for the Support of a*

For paid on Account of Salary of Plummer Professor,	$ 1,727.58
Balance, August 31, 1869,	23,828.75
	$ 25,556.33

Dr. *Paschal P. Pope's Bequest*

For paid on Account of Salaries	$ 1,626.56
Balance, August 31, 1869,	50,000.00
	$ 51,626.56

(Continued.)

Donation. Cr.

By Balance, August 31, 1868,	$ 10,000.00
Interest on Mortgage,	600.00
	$ 10,600.00

Bequest. Cr.

General Purposes.

By Balance, August 31, 1868,	Principal,	$ 20,000.00	
	Increase,	9,578.89	
			$ 29,578.89
Interest to August 31, 1869,			2,144.47
			$ 31,723.36

Legacy. Cr.

By Balance, August 31, 1868,	Principal,	$ 25,544.15	
	Increase,	15,468.16	
			$ 41,012.31
Interest to August 31, 1869,			2,973.39
			$ 43,985.70

Professor of the "Philosophy of the Heart," &c. Cr.

By Balance, August 31, 1868,	$ 23,828.75
Interest to August 31, 1869,	1,727.58
	$ 25,556.33

for Latin Professorship. Cr.

By Balance, August 31, 1868,	$ 48,136.66
Interest to August 31, 1869,	3,489.90
	$ 51,626.56

No. III.

LIBRARY.

Dr. *General*

For paid Salary and Grant to Mr. Sibley,	$ 2,000.00
" " to Mr. E. Abbot, Jr.,	1,700.00
" " to Messrs. Cutter and Harris,	1,291.67
" Binding,	571.83
" Stationery,	126.38
" Current Expenses, Repairs, Fuel, &c.,	865.78
" Janitor,	900.00
" Female Assistants,	2,019.57
	$ 9,475.23

Dr. *Thomas Hollis's*

For paid for Books,	$ 6.69
Balance, August 31, 1869,	2,108.08
	$ 2,114.77

Dr. *Samuel Shapleigh's*

For paid for Books,	$ 137.39
Balance, August 31, 1869,	4,108.72
	$ 4,246.11

Dr. *Horace A. Haven's*

For paid for Books,	$ 81.80
Balance, August 31, 1869,	2,691.31
	$ 2,773.11

Dr. *Uriah A. Boyden's*

For paid for Books,	$ 1.00
Balance, August 31, 1869,	61.70
	$ 62.70

No. III.

LIBRARY.

Statement.

		Cr.
By Amount received from Divinity Students,	$ 95.00	
" " " Law "	622.50	
" " " Undergraduates,	3,780.00	
" " " Resident Graduates,	30.00	
		$ 4,527.50
Income for Balance, August 31, 1869,		4,947.73
		$ 9,475.23

Fund for Library.

		Cr.
By Balance, August 31, 1868, { Principal,	$ 2,222.23	
Decrease,	250.41	
		$ 1,971.82
Interest to August 31, 1869,		142.95
		$ 2,114.77

Fund for Library.

		Cr.
By Balance, August 31, 1868, { Principal,	$ 3,777.77	
Increase,	181.31	
		$ 3,959.08
Interest to August 31, 1869,		287.03
		$ 4,246.11

Legacy.

	Cr.
By Balance, August 31, 1868,	$ 2,585.65
Interest to August 31, 1869,	187.46
	$ 2,773.11

Donation.

	Cr.
By Balance, August 31, 1868,	$ 58.46
Interest to August 31, 1869,	4.24
	$ 62.70

No. III.

Dr. *Thomas W. Ward's*

For paid for Books,	$ 291.19
Balance, August 31, 1869,	4,990.21
	$ 5,281.40

Dr. *Stephen Salisbury's*

The Income to be expended

For paid for Books,	$ 333.36
Balance, August 31, 1869,	5,425.21
	$ 5,758.57

Dr. *Nathaniel I. Bowditch's*

Income for the

For paid for Books,	$ 130.74
Balance, August 31, 1869,	2,255.60
	$ 2,386.34

Dr. *Frederick A. Lane's*

For paid for Books,	$ 739.72
Balance, August 31, 1869,	5,175.98
	$ 5,915.70

Dr. *Dr. George Hayward's*

Income for the

For paid for Books,	$ 204.23
Balance, August 31, 1869,	4,804.13
	$ 5,008.36

(Continued.)

Legacy for Books. Cr.

By Balance, August 31, 1868,	Principal,	$ 5,000.00	
	Decrease,	75.62	
			$ 4,924.38
Interest to August 31, 1869,			357.02
			$ 5,281.40

Donation. Cr.

in the purchase of Books.

By Balance, August 31, 1868,	Principal,	$ 5,000.00	
	Increase,	369.30	
			$ 5,369.30
Interest to August 31, 1869,			389.27
			$ 5,758.57

Legacy. Cr.

purchase of Books.

By Balance, August 31, 1868,	Principal,	$ 2,000.00	
	Increase,	225.03	
			$ 2,225.03
Interest to August 31, 1869,			161.31
			$ 2,386.34

Donation. Cr.

By Balance, August 31, 1868,	Principal,	$ 5,000.00	
	Increase,	515.80	
			$ 5,515.80
Interest to August 31, 1869,			399.90
			$ 5,915.70

Legacy. Cr.

purchase of Books.

By Balance, August 31, 1868,	Principal,	$ 5,000.00	
	Decrease,	330.20	
			$ 4,669.80
Interest to August 31, 1869,			338.56
			$ 5,008.36

No. III.

Dr. *Subscriptions for*

For Balance, August 31, 1869, ...	$ 9,677.39
	$ 9,677.39

Dr. *Jonathan P. Hall's*

For Balance, August 31, 1869, ...	$ 124.22
	$ 124.22

No. IV.

ACCOUNTS OF THEOLOGICAL

Dr. *General*

For paid Salary to Prof. Stearns,	$ 2,400.00, Grant, $ 600.00	$ 3,000.00
" " " Young,	2,400.00, " 600.00 (6 mos.)	1,500.00
" Dr. Hedge's Salary, as Professor of Ecclesiastical History,		600.00
" " " due from last year, . . .		300.00
" Dr. Clarke's " as Professor of Natural Religion and Christian Doctrine, ...		600.00
" Mr. Baxter, Instructor, ...		200.00
" Mr. Wendte, "		200.00
" Current Expenses, Repairs, Fuel, Printing, . .		1,168.21
" Beneficiaries, ...		1,270.00
" Janitor, ...		412.50
" Books, ...		17.00
		$ 9,267.71
Balance, August 31, 1869, ...		52,690.37
		$ 61,958.08

Dr. *Consolidated Fund*

Donations of Sarah Jackson,

For paid Theological School, for Beneficiaries, ...	$ 1,155.77
" " " " Cary Fund, ...	200.00
Balance, August 31, 1869, ...	18,700.39
	$ 20,056.16

(Continued.)

College Library.	Cr.
By Balance, August 31, 1868,	$ 8,971.93
Donation received,	55.00
Interest to August 31, 1869,	650.46
	$ 9,677.39

Legacy.	Cr.
By Balance, August 31, 1868,	$ 115.82
Interest to August 31, 1869,	8.40
	$ 124.22

No. IV.

PROFESSIONAL SCHOOLS.

SCHOOL.

Statement.	Cr.
By Balance, August 31, 1868,	$ 45,087.19
Amount of Term Bills, for Instruction, Library, Rent, &c.,	2,258.00
Income from Consolidated Fund for Hancock Professorship,	1,139.86
" " Dexter Lectureship Fund,	675.31
" " Consolidated Fund for Parkman Professorship,	1,105.85
" " Jackson Foundation and Fund,	1,155.77
" " Henry Lienow's Legacy,	634.18
" " Nancy Kendall's "	145.00
" " Abraham W. Fuller's Legacy,	72.50
" " Lewis Gould's "	62.92
" " J. H. Kendall's "	145.00
" " Bussey Trust,	5,627.68
" " Mary P. Townsend's Bequest,	362.50
" " Winthrop Ward's Legacy,	145.00
" " Mrs. Merriam's Donation,	72.50
Interest on this Account to August 31, 1869,	3,268.82
	$ 61,958.08

for Theological Students.	Cr.
Thomas Cary, and George Chapman.	
By Balance, August 31, 1868,	$ 18,700.39
Interest to August 31, 1869,	1,355.77
	$ 20,056.16

No. IV.

Dr. *Clapp, Pomeroy, and*

Donations of Joshua Clapp, William

For paid for Books,	$141.65
" " Binding,	9.75
" " Expenses,	15.50
Balance, August 31, 1869,	5,487.33
	$5,628.98

Dr. *Consolidated Fund for Parkman*

Donations of Samuel Parkman and Francis Parkman,

For paid Theological School,	$1,105.85
Balance, August 31, 1869,	15,253.15
	$16,359.00

Dr. *Consolidated Fund for Hancock*

Legacy of Thomas Hancock, and Donation

For paid Dexter Lectureship Fund,	$10,000.00
" Theological School,	1,139.86
Balance, August 31, 1869,	5,722.31
	$16,862.17

Dr. *Dexter Lectureship*

Legacy of Samuel Dexter,

For paid Theological School,	$675.31
Balance, August 31, 1869,	19,314.65
	$19,989.96

Dr. *Samuel Hoar's Legacy*

(Income of the above

For amount of Legacy,	$1,000.00

Dr. *Lewis Gould's*

For paid to Theological School,	$62.92
Balance, August 31, 1869,	867.94
	$930.86

(Continued.)

Andrews Donations. Cr.

Pomeroy, and Hannah C. Andrews.

By Balance, August 31, 1868,	Principal,	$ 3,857.90	
	Increase,	1,390.57	
			$ 5,248.47
Interest to August 31, 1869,			380.51
			$ 5,628.98

Professorship of Theology. Cr.

and Legacies of George Partridge and Eliphalet Porter.

By Balance, August 31, 1868,	$ 15,253.15
Interest to August 31, 1869,	1,105.85
	$ 16,359.00

Professorship of Hebrew, &c. Cr.

of Samuel Sewall.

By Balance, August 31, 1868,	$ 15,722.31
Interest to August 31, 1869,	1,139.86
	$ 16,862.17

on Biblical Literature. Cr.

and Donation of the Society for Promoting Theological Education.

By Balance, August 31, 1868,	$ 9,314.65
Received from Hancock Professorship,	10.000.00
Interest to August 31, 1869,	675.31
	$ 19,989.96

for Theological Institution. Cr.

paid to Theological Institution.)

By received amount of Legacy, March, 1857,	$ 1,000.00

Legacy. Cr.

By Balance, August 31, 1868,	$ 867.94
Interest to August 31, 1869,	62.92
	$ 930.86

No. IV.

Dr. *Mary P. Townsend's*

Income for the Benefit of

For paid Theological School,	$ 362.50
Balance, August 31, 1869,	5,000.00
	$ 5,362.50

Dr. *Winthrop Ward's*

For the Benefit of

For paid Theological School,	$ 145.00
Balance, August 31, 1869,	2,000.00
	$ 2,145.00

Dr. *Nancy Kendall's*

For paid Theological School,	$ 145.00
Balance, August 31, 1869,	2,000.00
	$ 2,145.00

Dr. *Abraham W. Fuller's*

For paid Theological School,	$ 72.50
Balance, August 31, 1869,	1,000.00
	$ 1,072.50

Dr. *Henry Lienow's*

For paid Theological School,	$ 634.18
Balance, August 31, 1869,	8,747.32
	$ 9,381.50

Dr. *J. H. Kendall's*

For paid Theological School,	$ 145.00
Balance, August 31, 1869,	2,000.00
	$ 2,145.00

Dr. *Mrs. Caroline Merriam's*

For paid Theological Institution,	$ 72.50
Balance, August 31, 1869,	1,000.00
	$ 1,072.50

(Continued.)

Bequest. Cr.

the Divinity School.

By Balance, August 31, 1868,	$ 5,000.00
Interest to August 31, 1869,	362.50
	$ 5,362.50

Legacy. Cr.

the Divinity School.

By Balance, August 31, 1868,	$ 2,000.00
Interest to August 31, 1869,	145.00
	$ 2,145.00

Legacy. Cr.

By Balance, August 31, 1868,	$ 2,000.00
Interest to August 31, 1869,	145.00
	$ 2,145.00

Legacy. Cr.

By Balance, August 31, 1868,	$ 1,000.00
Interest to August 31, 1869,	72.50
	$ 1,072.50

Legacy. Cr.

By Balance, August 31, 1868,	$ 8,747.32
Interest to August 31, 1869,	634.18
	$ 9,381.50

Legacy. Cr.

By Balance, August 31, 1868,	$ 2,000.00
Interest to August 31, 1869,	145.00
	$ 2,145.00

Donation. Cr.

By Balance, August 31, 1868,	$ 1,000.00
Interest to August 31, 1869,	72.50
	$ 1,072.50

No. IV.

LAW

Dr. *General*

For Balance, August 31, 1868,		$ 2,532.48
Paid Insurance,	$ 156.25	
Current expenses, Fuel, Printing, Stationery, &c.,	2,573.18	
Books purchased,	1,722.95	
Salary to Professor Parsons,	3,750.00	
" " " Washburn,	3,750.00	
" " " Holmes,	3,750.00	
Assistant Steward,	500.00	
Janitor,	600.00	
Librarian, Salary,	320.00	
" extra services,	125.00	
Instruction remitted,	125.00	
Loans,	350.00	
Advertising,	1,249.77	
Repairs and Furniture,	123.39	
		19,095.54
		$ 21,628.02

LAWRENCE

Dr. *Professorship of*

For Current Expenses (Fuel, Water, Services, Advertising, Stationery, and Repairs),	$ 511.94
Salary to Professor Eustis	3,500.00
Mr. Derby, Instructor,	200.00
Mr. Borris, "	190.19
Mr. Goodwin, "	100.00
Assistant Steward,	100.00
Janitor,	98.07
Books,	50.00
	$ 4,750.20
Balance, August 31, 1869,	32,377.33
	$ 37,127.53

Dr. *Professorship*

For Current Expenses (for Fuel, Gas, Water, Chemicals, Apparatus, Books, and Advertising),	$ 2,315.11
Janitor,	719.24
Assistant Steward,	200.00
Instruction,	129.04
	$ 3,363.39
Balance, August 31, 1869,	2,289.16
	$ 5,652.55

(Continued.)

SCHOOL.

Statement. Cr.

By Amount of Term Bills,	$ 11,527.50
Books sold,	5.00
Income of Bussey Trust,	5,627.68
" " Bussey Professorship of Law,	915.33
" " Nathan Dane's Donation,	1,087.50
" " Isaac Royall's Legacy,	575.91
" " John Foster's "	218.98
	$ 19,957.90
Balance, August 31, 1869,	1,670.12
	$ 21,628.02

SCIENTIFIC SCHOOL.

Engineering. Cr.

By Balance, August 31, 1868,	$ 30,266.82
Amount of Term Bills for Instruction,	2,647.00
Income of James Lawrence's Donation,	2,019.37
Interest to August 31, 1869,	2,194.34
	$ 37,127.53

of Chemistry. Cr.

By Balance, August 31, 1868,	$ 1,171.60
Amount of Term Bills, for Instruction and Apparatus,	2,461.58
Income of James Lawrence's Donation,	2,019.37
	$ 5,652.55

No. IV.

Dr. *Abbott Lawrence's*

For the

For paid Professor Agassiz's Salary,	$ 2,000.00
Balance, August 31, 1869,	56,543.87
	$ 58,543.87

Dr. *Gray Fund for*

Income for sustaining a Museum

For paid Professor Agassiz,	$ 3,000.00
Balance, August 31, 1869,	51.750.00
	$ 54,750.00

Dr. *James Lawrence's*

For Benefit of

For one half Income to Department Engineering,	$ 2,019.37
" " " " " Chemistry,	2,019.37
Balance, August 31, 1869,	50,000.00
	$ 54,038.74

MEDICAL

Dr. *Ward N. Boylston's Donation*

For paid for Advertising,	$ 78.50
Balance, August 31, 1869,	3,845.19
	$ 3,923.69

Dr. *Ward N. Boylston's*

For Balance, August 31, 1869,	$ 945.32
	$ 945.32

Dr. *George C. Shattuck's Donation for*

For paid Dr. J. B. S. Jackson, Income,	$ 1,525.00
Balance, August 31, 1869,	14,000.00
	$ 15,525.00

(Continued.)

Bequest. Cr.

Scientific School.

By Balance, August 31, 1868,	$ 54,586.36
Interest to August 31, 1869,	3,957.51
	$ 58,543.87

Zoölogical Museum. Cr.

of Comparative Zoölogy.

By Balance, August 31, 1868,	$ 51,500.00
Income from Fund,	3,250.00
	$ 54,750.00

Donation. Cr.

Lawrence Scientific School.

By Balance, August 31, 1868,	$ 50,000.00
Income received,	4,038.74
	$ 54,038.74

SCHOOL.

for Medical Prizes. Cr.

By Balance, August 31, 1868,	$ 3,658.45
Interest to August 31, 1869,	265.24
	3,923.69

Donation for Books. Cr.

By Balance, August 31, 1868,	$ 881.42
Interest to August 31, 1869,	63.90
	$ 945.32

Professor of Anatomy in Medical School. Cr.

By Balance, August 31, 1868,	$ 14,000.00
Received Dividend on Stark and Atlantic Mills,	1,330.00
Interest to August 31, 1869,	195.00
	$ 15,525.00

No. IV.

Dr. *J. C. Warren's Fund*

For Dr. Jackson, Expenses,	$ 162.37
paid Insurance on Museum,	86.25
" for skeleton,	41.40
Balance, August 31, 1869,	6,564.38
	$ 6,854.40

Dr. *Jackson*

A Fund given for the benefit

For paid C. L. Swan, Treasurer, one year's Income to August 31, 1868,	$ 1,270.69
Balance, August 31, 1869,	19,603.91
	$ 20,874.60

No. V.

ASTRONOMICAL

Dr. *Observatory*

For Balance, August 31, 1868,	$ 62.52
paid for Freight, Postage, &c.	138.31
" Services,	161.17
" Fuel,	59.30
" Gas,	69.09
" Repairs,	36.58
" Stationery,	32.79
Balance, August 31, 1869,	435.61
	$ 995.37

Dr. *James Hayward's*

For paid towards Expenses of Expedition to observe Eclipse of Sun,	$ 500.00
" Observatory,	505.46
Balance, August 31, 1869,	20,000.00
	$ 21,005.46

Dr. *Sears*

For paid Expenses of Observatory, one half Income,	$ 489.91
Balance, August 31, 1869,	14,004.65
	$ 14,494.56

(Continued.)

for Anatomical Museum. Cr.

By Balance, August 31, 1868,	Principal,	$ 5,000.00	
	Increase,	1,391.05	
			$ 6,391.05
Interest to August 31, 1869,			463.35
			$ 6,854.40

Medical Fund. Cr.

of the Medical School.

By Balance, August 31, 1868,	$ 19,549.40
Interest to August 31, 1869,	1,325.20
	$ 20,874.60

No. V.

OBSERVATORY.

Account. Cr.

By Income of James Hayward's Legacy,	$ 505.46
" Sears Fund,	489.91
	$ 995.37

Legacy. Cr.

By Balance, August 31, 1868,	$ 19,585.51
Interest to August 31, 1869,	1,419.95
	$ 21,005.46

Fund. Cr.

By Balance, August 31, 1868,	$ 13,514.74
Interest to August 31, 1869,	979.82
	$ 14,494.56

No. V.

Dr. *Edward B. Phillips's*

For paid Salary to Professor Winlock,	$ 2,400.00
" for Services,	1,233.02
" for Books,	708.14
" Instruments and Apparatus,	666.00
" General Expenses, Freight, Binding, Printing, &c.,	75.30
" Suspense, for Apparatus ordered,	2,478.72
Balance, August 31, 1869,	104,292.13
	$ 111,853.31

Dr. *Quincy Fund*

For Balance, August 31, 1869,	$ 11,240.71
	$ 11,240.71

No. VI.

MISCEL-

FUNDS APPROPRIATED

Dr. *Bussey*

For paid Annuitants,	$ 7,175.00	
" Expenses of lawsuit,	53.18	
" Bussey Income Fund, one half Income,	11,255.36	
" Theological Institution, one quarter Income,	5,627.68	
" Law School, one quarter Income,	5,627.68	
		$ 29,738.90
Balance August 31, 1869,		410,191.68
		$ 439,930.58

Dr. *Bussey Institution*

For paid for new Barn,	$ 5,323.88
" Repairs, Insurance, &c., on Bussey Farm,	383.25
Balance, August 31, 1869,	59,686.11
	$ 65,393.24

(Continued.)

Legacy for Salaries, Instruments, &c. Cr.

By Balance, August 31, 1868,	$ 104,292.13
Interest to August 31, 1869,	7,561.18
	$ 111,853.31

for Observatory. Cr.

By Balance, August 31, 1868,	Principal,	$ 10,000.00	
	Increase,	480.85	
			$ 10,480.85
Interest to August 31, 1869,			759.86
			$ 11,240.71

No. VI.

LANEOUS.

TO SPECIAL PURPOSES.

Devise. Cr.

By Balance, August 31, 1868,	$ 410,191.68
Interest to August 31, 1869,	29,738.90
	$ 439,930.58

Income Fund. Cr.

By Balance, August 31, 1868,	$ 50,478.21
Interest to August 31, 1869,	3,659.67
Bussey Devise,	11,255.36
	$ 65,393.24

No. VI.

Dr. *Peter C. Brooks's Donation*

For paid Expenses, Repairs, &c.,	$ 284.10
Balance, August 31, 1869,	5,265.51
	$ 5,549.61

Dr. *Appleton Chapel*

For Balance, August 31, 1868,	$ 4,711.56
paid for Fuel,	163.00
" Sexton,	150.00
" Repairs and Expenses,	270.94
" J. K. Paine, Salary,	350.00
	$ 5,645.50

Dr. *John Foster's Legacy. Income appropriated*

For paid Law School, Income for this year,	$ 218.98
Balance, August 31, 1869,	3,020.48
	$ 3,239.46

Dr. *Gray Fund for*

Income for sustaining the

For paid Mr. Thies,	$ 400.00
Balance, August 31, 1869,	20,487.24
	$ 20,887.24

Dr. *Gymnasium*

For paid A. M. Hewlett, Salary,	$ 600.00
" Labor, Gas, Fuel,	789.65
Balance, August 31, 1869,	2,212.99
	$ 3,602.64

Dr. *Mary Osgood's*

Income after a certain time to be appropriated

For paid Mrs. Osgood,	$ 360.00
Balance, August 31, 1869,	6,000.00
	$ 6,360.00

(Continued.)

for building House for the President. Cr.

By Balance, August 31, 1868,	$ 5,174.46
Interest to August 31, 1869,	375.15
	$ 5,549.61

(*Income Account*). Cr.

By received Pew Rents,	$ 839.50
Balance, August 31, 1869,	4,806.00
	$ 5,645.50

alternately to Theological, Law, and Medical Schools. Cr.

By Balance, August 31, 1868,	Principal,	$ 2,000.00	
	Increase,	1,020.48	
			$ 3,020.48
Interest to August 31, 1869,			218.98
			$ 3,239.46

Collection of Engravings. Cr.

"*Gray Collection of Engravings.*"

By Balance, August 31, 1868,	Principal,	$ 15,000.00	
	Increase,	4,314.31	
			$ 19,314.31
Income from investment of Fund,			1,260.14
" on balance to August 31, 1869,			312.79
			$ 20,887.24

(*Income Account*). Cr.

By Balance, August 31, 1868,	$ 1,330.64
Received from Students,	2,272.00
	$ 3,602.64

Legacy. Cr.

for the purchase of Books.

By Balance, August 31, 1868,	$ 6,000.00
Interest to August 31, 1869,	360.00
	$ 6,360.00

No. VI

Dr. *Charles Sanders's Donation*

Subject to

For Balance, August 31, 1869, ...	$ 20,000.00

Dr. *Charles Sanders's Bequest*

For Balance, August 31, 1869, ...	$ 27,048.43
	$ 27,048.43

Dr. *Donation of Class of* 1807

For Balance, August 31, 1869, ...	$ 6,327.23
	$ 6,327.23

FUNDS IN TRUST FOR PURPOSES

Dr. *Daniel Williams's Legacy for*

For paid E. S. Whittemore, Treas. for Herring Pond Indians, ...	$ 286.55	
" S. C. Howland, Treas. Marshpee Indians, .	573.07	
		$ 859.62
Balance, August 31, 1869, ...		15,310.49
		$ 16,170.11

Dr. *Sarah Winslow's*

For paid Rev. David Knowlton, Minister of Tyngsborough, half the net income of this Fund,	$ 148.19	
George F. Woodward, Schoolmaster in Tyngsborough, half net income of this Fund, ...	148.19	
		$ 296.37
Commission on Income, carried to account of Expenses, .		5.70
Balance, August 31, 1869, ...		4,668.64
		$ 4,970.71

(Continued.)

for an Alumni Hall. Cr.

an Annuity.

By Balance, August 31, 1868,	$ 20,000.00

for an Alumni Hall. Cr.

By Balance, August 31, 1868,	$ 25,219.98
Interest to August 31, 1869,	1,828.45
	$ 27,048.43

for an Alumni Hall. Cr.

By Balance, August 31, 1868,			$ 5,899.52
Interest to August 31, 1869,			427.71
			$ 6,327.23

NOT CONNECTED WITH THE COLLEGE.

Preaching the Gospel among the Indians. Cr.

By Balance, August 31, 1868,	Principal,	$ 13,000.00	
	Increase,	2,227.61	
			$ 15,227.61
Interest for one year,			942.50
			$ 16,170.11

Donation. Cr.

By Balance, August 31, 1868,	$ 4,634.71
Interest for one year,	336.00
	$ 4,970.71

No. VII.

Dr. DEFICIENCY

For Balance, August 31, 1868, ...	$ 9,899.21
	$ 9,899.21

Dr. STOCK

For Balance, August 31, 1869, ...	$ 197,034.48
	$ 197,034.48

No. VII.

ACCOUNT.

	Cr.
By Income	$ 1,877.12
By Balance, August 31, 1869, ...	8,022.09
	$ 9,899.21

ACCOUNT.

	Cr.
By Balance, August 31, 1868, ...	$ 197,034.48
	$ 197,034.48

No. VIII.

The following Account exhibits the State of the Property, as embraced and balanced in the Treasurer's Books, August 31, 1869. (*The College Buildings, with the Library, and other Property contained in them belonging to the College, and the Grounds under and adjoining the Same, have no fixed pecuniary Value attached to them in the Treasurer's Books.*)

Notes and Mortgages, ...	$ 491,195.53	
J. Phillips's Donation invested in Mortgage, . .	10,000.00	
Gray Fund for Zoölogical Museum, " . . .	50,000.00	
		551,195.53
United States Bonds, $ 75,500, valued at . .	76,943.80	
Gray Fund for Engravings, U. S. Bonds, $ 15,450, valued at	15,000.00	
Bowditch Scholarships, " " . .	70,000.00	
James Lawrence's Donation, " " . . .	50,000.00	
Herbarium Fund, " " . .	10,550.00	
		222,493.80
Philadelphia, Wilmington, & Baltimore Railroad Bonds ($ 100,000) valued at	95,000.00	
Eastern Railroad Bonds ($ 50,000) valued at . .	48,000.00	
20 Old Colony and Newport R. R. Bonds ($ 20,000) valued at	19,050.00	
1 Hann. and St. Joseph's R. R. Bond, valued at .	20,000.00	
2 Philadelphia and Reading " " " " . .	2,000.00	
11 New York Central " " " " .	10,000.00	
17 " " " R. R. Bonds (Botanic Garden Fund) valued at	17,000.00	
		211,050.00
50 City of Boston Bonds valued at		49,875.00
50 shares Pittsfield and North Adams R. R. Stock, valued at		5,000.00
In hands of Count Rumford's Trustees in Paris, ...		10,000.00
Manufacturing Stock.		
Amoskeag Manufacturing Company, 12 shares,	12,000.00	
Appleton " " 5 "	5,000.00	
Atlantic Mills " " 15 "	11,980.00	
Boston " " 10 "	7,000.00	
Cocheco " " 20 "	7,000.00	
Great Falls " " 11 "	2,050.00	
Hamilton " " 5 "	5,000.00	
Lawrence " " 25 "	18,750.00	
Manchester Print Works, 3 "	3,000.00	
Massachusetts Mills, 7 "	6,600.00	
Merrimack Manufacturing Co., 17 "	17,000.00	
Pacific Mills " " 41 "	35,810.00	
Stark " " " 19 "	18,900.00	
Suffolk " " " 24 "	17,120.00	
Tremont " " 10 "	6,800.00	
		174,010.00
Amount carried forward, . . .		$ 1,223,624.33

No. VIII.

And the foregoing Property represents the following Funds and Balances, and is answerable for the Same.

Funds appropriated to the Academic Department.		
Balance of Stock Account,		$ 197,034.48
Exhibitions,	$ 24,613.71	
Senior Exhibition,	1,246.30	
		25,860.01
Scholarships.		
Abbot,	2,285.59	
Alford,	634.54	
Bigelow,	10,927.63	
Bowditch,	89,394.13	
Class of 1814,	2,685.41	
" " 1815 (Kirkland),	4,581.03	
" " 1817,	3,366.19	
" " 1835,	2,317.01	
Morey,	7,501.76	
Pennoyer,	5,887.18	
Saltonstall,	4,315.63	
Sever,	2,050.44	
Shattuck,	19,599.89	
Story,	2,325.16	
Gorham Thomas,	3,480.88	
Toppan,	5,177.28	
Townsend,	22,940.26	
Walcott,	3,255.44	
Graduate's	20,800.00	
Harris Fellowship,	10,483.33	
B. D. Greene's Bequest for Scholarship,	1,445.57	
		225,454.35
Donation for Indigent Students,	238.74	
Lee Prizes for Reading,	13,778.22	
Bowdoin Prizes for Dissertations,	7,244.56	
Boylston " " Elocution,	3,784.86	
E. Hopkins's Donation for "Deturs,"	375.57	
		25,421.95
Alford Professorship,	26,427.28	
Boylston "	26,988.00	
Eliot "	20,590.00	
Erving "	3,333.34	
Fisher "	34,277.13	
Hersey "	16,677.13	
Hollis " of Mathematics,	3,568.89	
McLean "	41,012.31	
Perkins "	20,000.00	
Plummer "	23,828.75	
Pope "	50,000.00	
Smith "	22,037.93	
Fund for Permanent Tutors,	15,467.03	
Jonathan Phillips's Donation,	10,000.00	
Amounts carried forward,	$ 314,207.79	$ 473,770.79

No. VIII. (Continued.)

	Amount brought forward, . . .		$ 1,223,624.33
Bank Stock.			
	Charles River National Bank, 60 shares,	$ 6,000.00	
	First (Cambridge) " " 50 "	5,000.00	
	Fitchburg " " 24 "	2,403.00	
	Massachusetts " " 12 "	3,000.00	
	Merchants' " " 38 "	3,800.00	
	New England " " 30 "	3,000.00	
	Old Boston " " 200 "	8,933.00	
			32,136.00
Annuities.	William Pennoyer's, ...	4,444.44	
	John Glover's, ...	350.00	
			4,794.44
Real Estate.	Houses and Lands, ...	511,867.27	
	Store on Amory Estate, . .	167,066.68	
	Webb Estate	56,473.07	
	Estate on Hawley Street, . .	48,650.28	
	" " Hawkins " . . .	29,175.34	
	Real Estate in Dedham, . .	3,122.00	
	Jarvis " Baltimore, . .	11,800.00	
	Sanders " Cambridge, . .	21,549.30	
	Ward's Island, Boston Harbor, . .	1,200.00	
	Reversion of Buildings on Brattle Street,	1,000.00	
	Unimproved Lands in Cambridge, .	55,846.28	
			907,750.22
Amount due from Thayer Club, ...		2,387.09	
" " " Appleton Chapel, ...		4,806.00	
" " " Law School, ...		1,670.12	
			8,863.21
Deficiency Account, ...			8,022.09
History of Harvard College, ...			791.35
Balances.			
In Suffolk National Bank, ...		17,102.20	
" hands of William G. Stearns, Steward, .		54,905.96	
			72,008.16
Amount carried forward, . . .			$ 2,257,989.80

No. VIII. (Continued.)

Amounts brought forward,	$314,207.79	$473,770.79
Jonathan Phillips Bequest	30,000.00	
Hollis Professorship of Divinity,	14,277.37	
Paul Dudley's Legacy,	842.25	
Samuel D. Bradford's Legacy,	5,000.00	
Thomas Lee's Donation,	10,030.00	
Repairs of College Edifices,	10,000.00	
Massachusetts Fund for Botanic Garden,	15,126.01	
Botanic Garden Fund,	18,950.53	
Herbarium "	11,550.02	
Leonard Jarvis's Devise,	13,710.52	
		443,694.49
Library Funds.		
Bowditch,	2,255.60	
Boyden,	61.70	
Hall,	124.22	
Haven	2,691.31	
Hayward,	4,804.13	
Hollis,	2,108.08	
Lane,	5,175.98	
Salisbury,	5,425.21	
Shapleigh,	4,108.72	
Ward,	4,990.21	
Wales,	295.73	
Subscription for Library,	9,677.39	
		41,718.28
Funds appropriated to the Theological School.		
Theological Institution, balance,	52,690.37	
Jackson Foundation,	18,700.39	
Clapp, Pomeroy, and Andrews Donations,	5,487.33	
Parkman Professorship,	15,253.15	
Hancock "	5,722.31	
Dexter Lectureship,	19,314.65	
Henry Lienow's Legacy,	8,747.32	
Mary P. Townsend's Legacy,	5,000.00	
J. H. Kendall's Legacy,	2,000.00	
Nancy Kendall's "	2,000.00	
Winthrop Ward's "	2,000.00	
A. W. Fuller's "	1,000.00	
Mrs. C. Merriam's Donation,	1,000.00	
Lewis Gould's Legacy,	867.94	
		139,783.46
Funds appropriated to the Observatory.		
Observatory Account, balance,	435.61	
Edward B. Phillips's Legacy,	104,292.13	
Quincy Fund	11,240.71	
James Hayward's Legacy,	20,000.00	
Sears Fund,	14,004.65	
		149,973.10
Amount carried forward,		$1,248,940.12

No. VIII. (Continued.)

Amount brought forward, . . .	$ 2,257,989.80
	$ 2,257,989.80

No. VIII. (Continued.)

Amount brought forward, . . .		$ 1,248,940.12
Funds appropriated to the Scientific School.		
Professorship of Engineering, . . .	$ 32,377.33	
" " Chemistry, ...	2,289.16	
Professor Wolcott Gibbs, ...	129.19	
James Lawrence's Donation, ...	50,000.00	
Gray Fund for Zoölogical Museum, . .	51,750.00	
Abbott Lawrence's Bequest, ...	56,543.87	
Count Rumford's Legacy, ...	52,502.03	
		245,591.58
Funds appropriated to the Medical School.		
Jackson Medical Fund, ...	19,603.91	
George C Shattuck's Donation, . . .	14,000.00	
Warren Fund for Anatomical Museum, .	6,564.38	
Boylston Fund for Medical Prizes, . .	3,845.19	
" " " " Books, . .	945.32	
		44,958.80
Funds appropriated to the Law School.		
Nathan Dane's Donation, ...	15,000.00	
Isaac Royall's Legacy, ...	7,943.63	
Bussey Professorship of Law, ...	12,625.32	
		35,568.95
Funds for the erection of an Alumni Hall.		
Charles Sanders's Donation, ...	20,000.00	
" " Bequest, ...	27,048.43	
Class of 1807, Donation, ...	6,327.23	
		53,375.66
Funds appropriated to Special Purposes.		
Bussey Trust, ...	410,191.68	
Bussey Institution Income Fund, . .	59,686.11	
Gospel Church Fund, ...	1,048.33	
Gray Fund for Collection of Engravings,	20,487.24	
Gore Annuity Fund, ...	24,000.00	
Peter C. Brooks's Donation (balance), .	5,265.51	
Mary Osgood's Legacy, ...	6,000.00	
John Foster's "	3,020.48	
Subscription for "Olivier Models," . .	51.41	
Suspense, ...	1,824.92	
Insurance and Guaranty Fund, ...	74,730.61	
Baring Brothers & Co., ...	1,056.28	
Gymnasium, ...	2,212.99	
		609,575.56
Funds in trust for purposes not connected with the College.		
Daniel Williams's Legacy for Conversion of the Indians, ...	15,310.49	
Sarah Winslow's Donation for Minister and Schoolmaster in Tyngsborough, Mass., .	4,668.64	
		19,979.13
		$ 2,257,989.80

Certificate of the Joint Committee of the Corporation and Overseers of Harvard College, for examining the Books and Accounts of the Treasurer, entered in the Journal kept by him.

We, the undersigned, a Joint Committee of the Corporation and Overseers of Harvard College to examine the Books and Accounts of the Treasurer for the year ending August 31, 1869, have examined from pages 260 to 301 inclusive in Cash Book, and have seen that all the bonds, notes, mortgages, certificates of stock, and other evidences of property, which were received by him and on hand at the beginning of said year, are now in his possession, or are fully accounted for by entries made therein. We have also noticed all payments both of principal and interest, indorsed on any of said bonds or notes, and have seen that the amounts so indorsed have been duly credited to the College.

We have carefully examined all notes, bonds, mortgages, and other securities invested during the said year, and are of opinion that all such investments are judiciously made and amply secured.

We have in like manner satisfied ourselves that all the entries for moneys expended by the Treasurer, or in any way charged to the College, are well vouched; such of them as are not supported by counter entries being proved by regular vouchers and receipts.

The Committee have also seen that all the entries for said year are duly transferred to the Ledger, and that the accounts there are rightly cast, and the balances carried forward correctly to new accounts.

(Signed,)

CHARLES WILLIAM ELIOT, } *Committee*
NATHL. THAYER, } *of Corporation.*

FRANCIS COGSWELL,
JACOB SLEEPER,
CHARLES ELIOT GUILD, } *Committee of Overseers.*
J. LEWIS STACKPOLE,

Boston, October 21, 1869.

Rec. Dec. 21st, 1870

HARVARD COLLEGE.

TREASURER'S STATEMENT.

1870.

UNIVERSITY OF ILLINOIS
JUL 17 1961
LIBRARY

TREASURER'S STATEMENT.

1870.

TREASURER'S STATEMENT.

To the Honorable and Reverend,
The Overseers of Harvard College: —

The Treasurer respectfully presents his Annual Statement of the Financial Affairs of the College.

The accounts have been made up in conformity to the following vote, passed by the Corporation, April 29: *Voted,* "That the amount of income earned by the general investments be divided *pro rata* to the funds therein invested, and that the interest on the Stock account, the Insurance and Guarantee, and the Repairs accounts, be credited to a new account, to be called the University Account; and that there be charged to this account the salaries of the President, the Treasurer, and the Steward, together with the expenses of their departments, and those of the Overseers, the cost of the Triennial Catalogue, and such others as pertain to the general expenses of the University." So much of this vote as relates to the Repairs account was subsequently rescinded, the whole of that fund being appropriated for extraordinary general repairs.

The statement now presented is, in consequence,

much simplified, while it gives more information than in its old arrangement.

By a vote of the Corporation, passed December 24, 1869, the Treasurer was directed to transfer from the general account of Houses and Lands to a new account, to be called the Bussey Investment in Real Estate, the real estate in Boston devised in trust by the will of the late Benjamin Bussey, at the valuation at which it was originally received and placed in the account of Houses and Lands, and also to carry to said new account the amount standing to the debit of Real Estate in Dedham; and to appropriate the future net income thereof to the purposes specified in said will. This transfer reduces essentially the amount of the general investments, and increases that of the special investments.

The balance of the deficiency account for 1868 and 1869, and the amount standing to the debit of the account with the History of Harvard College, have by vote of the Corporation been charged off to the Stock Account. The deficiency of income for the present year to meet the expenditures, being $ 1,612.81, has also been charged to the Stock Account, as appears in the Statement showing the changes in the Funds during the year 1869–70 (p. 27).

In conformity to the request of this Board of March 29, 1867, the following statements are submitted.

1. The funds separately invested, with the investments and income thereof, and the percentage on capital of the income thereon, are as follows: —

Funds.	Investments.	Principal.	Income.
Bowditch Scholarships (part of),	United States Bonds,	$ 70,000.00	$ 5,103.00
Pennoyer " "	Annuity in England,	4,444.44	196.18
Shattuck " "	Cocheco Mf'g Co.,	7,000.00	1,300.00
Graduates' Scholarship, "	Railroad Bonds,	20,000.00	1,600.00
Fund of Class of 1802,	Mortgages,	6,000.00	210.00
Jonathan Phillips Fund,	"	10,000.00	600.00
Thomas Lee "	Atlantic Mills,	7,980.00	330.00
" " "	Great Falls Mf'g Co.	2,050.00	33.00
Botanic Garden Fund,	Railroad Bonds,	17,000.00	969.00
Herbarium "	United States Bond,	10,550.00	732.02
Adams Ayer "	Railroad Bond,	1,000.00	34.73
James Lawrence "	United States Bonds,	50,000.00	3,474.38
Gray Fund for Museum,	Mortgage,	50,000.00	3,500.00
Rumford Fund (part of),	French Rentes,	10,000.00	730.39
George C. Shattuck Fund,	Atlantic Mills,	4,000.00	120.00
" " "	Stark "	7,000.00	490.00
Bussey Trust (part of),	Real Estate,	329,702.23	32,794.21
Gray Fund for Engravings,	United States Bonds,	15,000.00	1,074.74
Charles Minot's Bequest,	Railroad Bonds,	60,000.00	none.
Charles Sanders Fund (part of),	Real Estate,	20,000.00	none.
		$ 701,726.67	53,291.65

The percentage varies from 1.6 to 18.5 per cent.

2. The funds invested as a whole comprise all the funds of the College except those above enumerated as specially invested. They amount to $ 1,685,506.10.

The investments and income of these funds are as follows: —

Investments.		Income.
Notes and Mortgages,	$ 455,495.53	$ 29,710.19
Railroad Bonds,	264,050.00	14,153.12
" Stock,	5,000.00	292.50
Amounts carried forward,	$ 724,545.53	$ 44,155.81

Amounts brought forward,		$ 724,545.53	$ 44,155.81
United States Bonds,		76,943.80	5,401.56
City of Boston "		49,875.00	3,000.00
Bank Stock,		32,136.00	3,588.00
Manufacturing Stocks,		145,980.00	14,010.00
Real Estate,		497,452.41	37,176.87
Unoccupied Lands,		79,226.36	
Ward's Island,	Income appropriated	1,200.00	
John Glover's Annuity,	to Exhibitions,	350.00	
Sanders Estate,		1,512.01	
Brattle Street Reversion,		1,000.00	
Steward's Balance,		68,486.67	
Suffolk Bank Balance,		3,974.78	
Suspense Account,		535.73	
Thayer Club indebtedness,		2,287.81	$ 107,332.24
		$ 1,685,506.10	

"The expenses actually incurred in the care and management of the funds" are shown by the charges to the University Account (p. 31) for the salaries and expenses in the Treasurer's and Steward's offices. Nothing has been deducted from the income of any funds for their care and management.

3. No reserve has been made from income of the present year, and no use has been made of reserves of former years, except that the Repairs account has been used as hereinbefore stated, and a thousand dollars for required repairs of a steam-engine has been retained from its gross earnings.

Miss Rebecca A. Perkins bequeathed, for the benefit of indigent undergraduates, one thousand dollars, which amount, less the United States legacy tax, has been received of her executors.

Rev. Adams Ayer has given, for the benefit of the Divinity School, a gold-bearing bond for one thousand dollars, of the European and North American Railroad Company.

A set of valuable Photographic Views in Greece has been presented by the Hon. Martin Brimmer to the Greek Department in the College.

A field, lying between Everett, Jarvis, and Oxford Streets, in Cambridge, containing about five and one fourth acres, has been given to the College, for a playground for the students, by the Trustees acting for the Committee of Fifty, upon the transfer, by the College, of the use of the Delta for a site for Memorial Hall, and a contribution of $15,000 for its erection.

James Warren Sever has added four hundred and fifty dollars to his former donations for the Sever Scholarship.

Mr. Nathaniel Thayer has erected within the College yard a large and commodious hall of sixty-eight rooms, capable of accommodating one hundred and sixteen students. This building, raised not simply to meet a great want of the College at this time, but also as a testimony of respect to the memory of his father, a graduate of, and instructor in, the College, and of his brother, the founder of the Thayer scholarships, has been called Thayer Hall. The great pecuniary value of this gift is enhanced by the fact that its income is untrammelled.

A subscription of six hundred and fifty dollars has been raised by eight persons for the increase of the mineralogical cabinet in Boylston Hall.

A gift of one thousand dollars has been again made to the Botanic Garden by the same person who has given that sum to the Garden anonymously for several years past.

Hon. William Minot has paid over to the College six thousand dollars, being the amount of a fund raised by the Class of 1802 for the benefit of their descendants, which has for many years been faithfully and successfully managed by him.

Fifty thousand dollars of the Class Subscription Fund has been paid into the College treasury by the Trustees of that fund.

One hundred dollars has been presented for the purchase of books for the library by the Editors of the Harvard Advocate of the Class of 1870.

A tract of marsh land in Brighton, bordering on the Charles River, containing about seventy acres, "to be kept as marshes, meadows, gardens, public walks, or ornamental grounds, or as the site of College buildings not inconsistent with the above uses," has been given to the College by Mr. Henry W. Longfellow, in behalf of himself and other friends of the College.

A portrait, by Alvan Fisher, of the late Rev. Dr. Gilman, the author of "Fair Harvard," has been presented to the College by his daughter, Mrs. Annie M. Bowen.

An appropriation of three thousand dollars per annum has been made by the Trustees of the Massachusetts Society for the Promotion of Agriculture, probably for the term of five years, for the support of a laboratory, and for experiments in agricultural chemistry to be conducted on the Bussey Estate.

NATH. SILSBEE,
Treasurer.

BOSTON, October 31, 1870.

General Statement of Receipts and Disbursements for the year ending

INCOME.

Interest on Notes and Mortgages,		$ 34,020.80	
" " Advances to the Thayer Club,		856.65	
			$ 34,877.45
" " United States Bonds,			15,785.70
" " City of Boston "			3,000.00
" " Railroad "			
	Philadelphia, Wilmington, and Baltimore,	6,000.00	
	Ionia and Lansing,	2,800.00	
	Eastern,	3,000.00	
	Burlington and Missouri River,	355.11	
	New York Central,	1,596.00	
	Old Colony and Newport,	1,140.00	
	Hannibal and St. Joseph,	1,600.00	
	Peoria and Hannibal,	120.00	
	Philadelphia and Reading,	103.15	
	European and North American,	34.73	
			16,748.99
Dividends on Stocks.			
	Charles River National Bank,	720.00	
	First (Cambridge) " "	600.00	
	Fitchburg " "	288.00	
	Massachusetts " "	300.00	
	Merchants' " "	380.00	
	New England " "	300.00	
	Old Boston " "	1,000.00	
	Amoskeag Manufacturing Company,	1,200.00	
	Appleton " "	400.00	
	Atlantic Mills " "	450.00	
	Boston " "	1,100.00	
	Cocheco " "	1,300.00	
	Great Falls " "	33.00	
	Hamilton " "	150.00	
	Lawrence " "	1,500.00	
	Massachusetts " "	420.00	
	Merrimack " "	1,020.00	
	Pacific Mills " "	7,380.00	
	Stark " " "	1,330 00	
	Pittsfield and North Adams Railroad,	292.50	
			20,163.50
Real Estate.			
	From Rents,		90,422.33
Sundries			
	Rec'd from Trustees of Thayer Scholarships,	3,600.00	
	" " " Count Rumford's Legacy,	730.39	
	" " " Edward Hopkins,	268.31	
			4,598.70
	Amount carried forward,		$ 185,596.67

by the Treasurer of Harvard College,
August 31, 1870.

EXPENSES.

Paid to account of Expenses in the		
University, as per Table I.		$ 17,505.89
College, " " " II.		
Salaries,	$ 72,321.32	
Repairs and Improvements,	21,884.25	
Scholarships,	16,486.02	
Beneficiaries,	2,128.98	
Prizes for Reading, Dissertations, &c.,	1,070.79	
Botanic Garden,	2,650.69	
Herbarium,	990.89	
Gymnasium,	1,417.66	
Appleton Chapel (debt for repairs in past years),	4,806.00	
Sundries,	22,426.54	
		146,183.14
Library, as per Table III.		
Books,	2,825.36	
Salaries and other expenses,	12,020.31	
		14,845.67
Divinity School, as per Table IV.,		17,975.06
Law School, as per Table V.,		20,467.27
Medical School, as per Table VI.,		2,837.58
Lawrence Scientific School, as per Table VII.		
Professorship of Engineering,	5,122.97	
" " Chemistry,	5,263.27	
Professor of Zoölogy and Geology,	2,500.00	
Income of Gray Fund paid to the Trustees of the Zoölogical Museum,	3,500.00	
		16,386.24
Observatory, as per Table VIII.,		11,962.05
Houses and Lands, for Repairs, Insurance, &c.,		17,071.52
Annuities,		
Bussey,	7,100.00	
Sanders,	1,200.00	
Gore,	1,200.00	
Osgood,	360.00	
		9,860.00
Amount carried forward,		$ 275,094.42

General Statement of Receipts and Disbursements for the year ending

Amount brought forward,			$ 185,596.67
Pew rents in Appleton Chapel,		$ 622.00	
Gymnasium from Professional Students,		258.00	
For the Degree of Master of Arts,		305.00	
" Catalogues sold,		162.00	
" Grass sold,		75.00	
" Use of Library by Resident Graduates,		25.00	
			1,447.00
Term Bills, College.			
For Instruction,	$ 82,462.95		
" Rents,	8,070.00		
" Special Repairs,	681.53		
" Advanced Standing,	387.50		
" Diplomas,	330.00		
		91,931.98	
Divinity School.			
For Instruction,	2,103.68		
" Rents,	1,926.00		
		4,029.68	
Law School.			
For Instruction,		11,525.00	
Lawrence Scientific School.			
Professorship of Chemistry.			
For Instruction,	$ 2,816.66		
" Apparatus,	444.47		
	3,261.13		
Professorship of Engineering.			
For Instruction,	3,175.00	6.436.13	
			113,922.79
Annuities.			
John Glover's,		16.67	
William Pennoyer's,		196.18	
			212.85
			$ 301,179.31

RECEIPTS EXCLUSIVE OF INCOME.

For Notes and Mortgages paid off,	$ 290,700.00	
Philadelphia and Reading Railroad Bonds (principal paid),	2,000.00	
Charles Minot's Bequest, in Railroad Bonds,	60,000.00	
Class Subscription Fund,	50,000.00	
Fund of the **Class of 1802**,	6,000.00	
Adams Ayer's Gift in Railroad Bond,	1,000.00	
Rebecca A. Perkins's Legacy,	940.00	
Sever Scholarship (additional gift),	450.00	
Anonymous gift for immediate use at the Botanic Garden,	1,000.00	
Amounts carried forward,	$ 412,090.00	301,179.31

by the Treasurer of Harvard College, August 31, 1870.

Amount brought forward, . . .		$ 275,094.42
Sundries,		
Repairs, Insurance, &c., on the buildings on the Bussey Farm, ...	$ 4,151.64	
Painting and repairs on the President's House,	1,232.51	
Catalogue of Gray Engravings, ...	3,684.87	
Curator " " " . . .	400.00	
		9,469.02
Paid to the Minister and Teacher of Herring Pond and Marshpee Indians the income of the Daniel Williams Fund, ...	918.11	
Paid to the Minister and Teacher at Tyngsborough, Mass., the income of the Sarah Winslow Fund, . . .	336.00	
		1.254.11
		$ 285,817.55

INVESTMENTS.

In Notes and Mortgages, ...	$ 255,000.00	
Buffalo, Bradford, and Pittsburg Railroad Bonds (**Charles Minot's** bequest), ...	60,000.00	
Ionia and Lansing Railroad Bonds, . . .	48,000.00	
Burlington and Missouri River Railroad Bonds, .	34,000.00	
Peoria and Hannibal Railroad Bonds, . . .	10,000.00	
European and North American Railroad Bonds (**A. Ayer's** gift), ...	1,000.00	
Land in Cambridge, ...	23,380.08	
		431,380.08
Balances, August 31, 1870: —		
In Suffolk National Bank, ...	3,974.78	
In hands of W. G. Stearns, Steward, including Term Bills not collected at that date, . . .	68,486.67	
		72,461.45
Amount carried forward, ...		$ 789,659.08

General Statement of Receipts and Disbursements for the year ending

Amounts brought forward, . . .	$412,090.00	301,179.31
From **Henry W. Longfellow**, to pay Mortgage on Marsh Land given to the College, . .	2,600.00	
George W. Wales, for the purchase of Books, .	200.00	
"The Harvard Advocate," for the purchase of Books,	100.00	
Thayer Club, for reduction of debt, . . .	99.28	
Baring Bros. & Co., advances on account, . .	1,035.05	
Former Beneficiaries, money returned, . . .	347.28	
		416,471.61
Balances September 1, 1869: —		
In Suffolk National Bank, ...	17,102.20	
In hands of W. G. Stearns, Steward, including Term Bills not collected at that date, . .	54,905.96	
		72,008.16
		$789,659.08

by the Treasurer of Harvard College,
August 31, 1870.

Amount brought forward, ...	$ 789,659.08
	$ 789,659.08

The following Account exhibits the State of the Property, as embraced in the Treasurer's Books, August 31, 1870.

Notes and Mortgages,					$ 521,495.53
United States Bonds,	$ 221,500	valued at			222,493.80
City of Boston "	50,000	"	"		49,875.00
Railroad Bonds.					
Phil., Wil., and Balt.,	$ 100,000	"	"	$ 95,000.00	
Ionia and Lansing,	60,000	"	"	48,000.00	
Buffalo, Bradford, and Pittsburg,	60,000	"	"	60,000.00	
Eastern Railroad,	50,000	"	"	48,000.00	
Burlington and Missouri River,	34,000	"	"	34,000.00	
New York Central,	28,000	"	"	27,000.00	
Old Colony and Newport,	20,000	"	"	19,050.00	
Hannibal and St. Joseph,	20,000	"	"	20,000.00	
Peoria and Hannibal,	10,000	"	"	10,000.00	
European and North American,	1,000	"	"	1,000.00	
					362,050.00
Bank Stock.					
Charles River National Bank,	60	shares		6,000.00	
First (Cambridge) National Bank,	50	"		5,000.00	
Fitchburg " "	24	"		2,403.00	
Massachusetts " "	12	"		3,000.00	
Merchants' " "	38	"		3,800.00	
New England " "	30	"		3,000.00	
Old Boston " "	200	"		8,933.00	
					32,136.00
Railroad Stock.					
Pittsfield and North Adams,	50	"			5,000.00
Manufacturing Stock,					
Amoskeag,	12	"		12,000.00	
Appleton,	5	"		5,000.00	
Atlantic Mills,	15	"		11,980.00	
Boston,	10	"		7,000.00	
Cocheco,	20	"		7,000.00	
Great Falls,	11	"		2,050.00	
Hamilton,	5	"		5,000.00	
Lawrence,	25	"		18,750.00	
Manchester Print Works,	3	"		3,000.00	
Massachusetts Mills,	7	"		6,600.00	
Merrimack,	17	"		17,000.00	
Pacific Mills,	41	"		35,810.00	
Stark "	19	"		18,900.00	
Suffolk "	24	"		17,120.00	
Tremont "	10	"		6,800.00	
					174,010.00
Amount carried forward,					$ 1,367,060.33

And the foregoing Property represents the following Funds and Balances, and is answerable for the same.

UNIVERSITY FUNDS.

Principal Sept. 1st, 1869.		Principal Aug. 31st, 1870.	
$197,034.48	Stock Account (so called), . . .	$186,608.23	
74,730.61	Insurance and Guaranty Fund (so called),	74,730.61	
5,000.00	**Samuel D. Bradford** Fund, . . .	5,000.00	
	University account balance, . . .	582.96	
			$266,921.80

COLLEGE FUNDS.

26,427.28	**Alford** Professorship, ...	26,427.28	
26,988.00	**Boylston** "	26,988.00	
20,590.00	**Eliot** "	20,590.00	
10,000.00	" " (**Jon. Phillips's** gift),	10,000.00	
3,333.34	**Erving** "	3,333.34	
34,277.13	**Fisher** "	34,277.13	
16,677.13	**Hersey** "	16,677.13	
3,568.89	**Hollis** " (Mathematics), . .	3,568.89	
41,012.31	**McLean** "	41,012.31	
20,000.00	**Perkins** "	20,000.00	
23,828.75	**Plummer** "	23,828.75	
50,000.00	**Pope** "	50,000.00	
52,502.03	**Rumford** "	52,848.05	
22,037.93	**Smith** "	22,037.93	
15,467.03	Fund for Permanent Tutors, . . .	15,467.03	
10,030.00	**Thomas Lee** Fund for the Hersey Professor,	10,030.00	
	Class Subscription Fund, . . .	50,000.00	
14,277.37	**Hollis** Professorship of Divinity, . .	15,233.95	
842.25	**Paul Dudley** Fund for Lectures, . .	898.68	
30,000.00	**Jonathan Phillips** Fund (unrestricted), .	30,000.00	
13,710.52	**Leonard Jarvis** " " .	13,710.52	
10,000.00	Repairs Fund, ...		
2,285.59	**Abbot** Scholarship, ...	2,288.72	
634.54	**Alford** "	637.05	
10,927.63	**Bigelow** "	11,159.78	
89,394.13	**Bowditch** "	90,296.54	
2,685.41	**Class of 1814** Scholarship, . . .	2,751.33	
4,581.03	" **1815** " (**Kirkland**), .	4,492.70	
3,366.19	" **1817** "	3,391.72	
2,317.01	" **1835** "	2,372.25	
20,800.00	**Graduates** "	21,653.60	
7,501.76	**Morey** "	7,652.62	
5,887.18	**Pennoyer** "	5,860.02	
$872,725.52	Amounts carried forward, . . .	$639,485.32	$266,921.80

Amount brought forward, ...		$1,367,060.33
Annuities.		
William Pennoyer's, ...	$4,444.44	
John Glover's, ...	350.00	
		4,794.44
Real Estate.		
Houses and Lands in Cambridge yielding income,	184,287.04	
Sanders Estate, Cambridge, ...	21,512.01	
Unimproved Lands in Cambridge, ...	79,226.36	
Bussey Real Estate in Boston and Dedham, .	329,702.23	
Amory Estate, Franklin Street, Boston, . .	167,066.68	
Webb " Washington Street, Boston, .	56,473.07	
Estate on Hawley Street, Boston, ...	48,650.28	
" " Hawkins Street, "	29,175.34	
Jarvis Estate, Baltimore, ...	11,800.00	
Ward's Island, Boston Harbor, ...	1,200.00	
Reversion of Buildings on Brattle Street, Boston,	1,000.00	
		930,093.01
Sundries.		
In hands of Count Rumford's Trustees in Paris, .	10,000.00	
Suspense Account (balance), ...	535.73	
Amount due from the Thayer Club, ...	2,287.81	
		12,823.54
Balances.		
In Suffolk National Bank, ...	3,974.78	
" hands of W. G. Stearns, Steward, including Term Bills not collected	68,486.67	
		72,461.45
Amount carried forward, ...		$2,387,232.77

COLLEGE FUNDS. (*Continued.*)

Principal Sept. 1st, 1869.		Principal Aug. 31st, 1870.	
$ 872,725.52	Amounts brought forward, . .	$ 639,485.32	266,921.80
4,315.63	**Saltonstall** Scholarship, . . .	4,364.78	
2,050.44	**Sever** "	2,657.92	
19,599.89	**Shattuck** "	20,544.08	
2,325.16	**Story** "	2,380.94	
3,480.88	**Gorham Thomas** "	3,564.10	
5,177.28	**Toppan** "	5,224.16	
22,940.26	**Townsend** "	22,977.26	
3,255.44	**Walcott** "	3,273.55	
10,483.33	**Harris** Fellowship, ...	10,460.71	
1,445.57	**B. D. Greene's** Bequest for Scholarship,	1,542.42	
24,613.71	Exhibitions, ...	24,846.54	
1,246.30	Senior Exhibition, ...	1,269.80	
	Fund of **Class of 1802**, ...	6,202.75	
	Rebecca A. Perkins Fund, ...	1,002.98	
238.74	Anonymous gift for Indigent Students,		
13,778.22	**Lee** Prizes for Reading, ...	13,749.47	
3,784.86	**Boylston** Prizes for Elocution, . .	3,843.44	
7,244.56	**Bowdoin** " " Dissertations, . .	7,409.94	
375.57	**Hopkins** Gift for "Deturs," . .	365.14	
18,950.53	Botanic Garden Fund, ...	19,412.96	
15,126.01	Mass. Fund for Botanic Garden, . .	15,126.01	
11,550.02	Herbarium Fund, ...	11,358.15	
2,212.99	Gymnasium Fund, ...	1,201.60	
			822,264.02

LIBRARY FUNDS.

9,677.39	Subscription for Library, ...	10,325.77	
2,255.60	**Bowditch** Fund, ...	2,007.03	
61.70	**Boyden** "	65.83	
124.22	**Hall** "	33.76	
2,691.31	**Haven** "	2,750.48	
4,804.13	**Hayward** "	4,728.49	
2,108.08	**Hollis** "	2,221.28	
5,175.98	**Lane** "	4,881.81	
5,425.21	**Salisbury** "	5.609.91	
4,108.72	**Shapleigh** "	4.015.45	
4,990.21	**Ward** "	5.029.08	
295.73	**Wales** "	299.32	
	Charles Minot's Bequest, ...	60,000.00	
			101,968.21

LAW SCHOOL FUNDS.

15,000.00	**Dane** Professorship, ...	15,000.00	
12,625.32	**Bussey** "	13,837.92	
7,943.63	**Royall** "	7,943.63	
			36.781.55
$ 1,124,208.14	Amounts carried forward, . . .	$ 1,227,935.58	

Amount brought forward, ...	$ 2,387,232.77
Amount carried forward,	$ 2,387,232.77

MEDICAL SCHOOL FUNDS.

Principal Sept. 1st, 1869.			Principal Aug. 31st, 1870.
$ 1,124,208.14	Amounts brought forward,		$ 1,227,935.58
19,603.91	**Jackson** Medical Fund,	$ 19,503.38	
14,000.00	**Geo. C. Shattuck** Fund,	14,000.00	
6,564.38	**Warren** Fund for Anatomical Museum,	6.776.51	
3,845.19	**Boylston** Fund for Medical Prizes,	3,645.62	
945.32	" " " " Books,	1,008.66	
	This year's Income of the **Foster** Fund (unused),	202.37	
			45,136.54

DIVINITY SCHOOL FUNDS.

51,690.37	General Fund,	54,916.86	
15,253.15	**Parkman** Professorship,	15,253.15	
5,722.31	**Hancock** "	5,722.31	
19,314.65	**Dexter** Lectureship,	19,314.65	
8,747.32	**Henry Lienow** Fund,	8,747.32	
5,000.00	**Mary P. Townsend** Fund,	5,000.00	
2,000.00	**Winthrop Ward** "	2,000.00	
1,000.00	**Samuel Hoar** "	1,000.00	
1,000.00	**Abraham W. Fuller** "	1,000.00	
1,000.00	**Caroline Merriam** "	1,000.00	
18,700.39	**Jackson** Foundation,	18,700.39	
5,487.33	**Clapp, Pomeroy,** and **Andrews** Funds,	5,487.33	
2,000.00	**J. Henry Kendall** Fund,	2,000.00	
2,000.00	**Nancy Kendall** "	2,000.00	
867.94	**Lewis Gould** "	867.94	
	Adams Ayer "	1,000.00	
			144,009.95

LAWRENCE SCIENTIFIC SCHOOL FUNDS.

32,377.33	Professorship of Engineering,	34,387.24	
2,289.16	Professorship of Chemistry,	2,306.77	
50,000.00	**James Lawrence** Fund,	50,000.00	
56,543.87	**Abbott Lawrence** "	57,832.31	
51,750.00	**Gray** Fund for Zoölogical Museum,	51,750.00	
129.19	Professor Wolcott Gibbs (balance),		
			196,276.32

OBSERVATORY FUNDS.

104,292.13	**Edward B. Phillips** Fund,	104,292.13	
20,000.00	**James Hayward** "	20,000.00	
14,004.65	**Sears** "	14,473.80	
11,240.71	**Quincy** "	11,993.84	
435.61	Observatory (balance),		
			150,759.77
$ 1,652.033.05	Amounts carried forward,		$ 1,764,118.16

Amount brought forward, ...	$ 2,387,232.77
	$ 2,387,232.77

FUNDS FOR THE ERECTION OF AN ALUMNI HALL.

Principal Sept. 1st, 1869.			Principal Aug. 31st, 1870.
$1,652,003.05	Amounts brought forward, ...		$1,764,118.16
20,000.00	**Charles Sander's** Gift, ...	20,000.00	
27,048.43	" " Bequest, . .	28,860.67	
6,327.23	Gift of **Class of 1807**, ...	6,751.15	
			55,611.82

OTHER FUNDS FOR SPECIAL PURPOSES.

410,191.68	**Bussey** Trust (income thereof, ½ to Bussey Institution, ¼ to Law School, and ¼ to Divinity School), ...	410,191.68	
59,686.11	**Bussey** Institution, accumulated income,	75,076.94	
20,487.24	**Gray** Fund for Engravings, . . .	17,844.76	
24,000.00	**Gore** Annuity Fund, ...	24,408.00	
6,000.00	**Mary Osgood** Fund (at present charged with an Annuity), ...	6,042.00	
5,265.51	**Peter C. Brooks** Fund for building a President's House, ...	4,385.79	
1,048.33	**Gospel Church** Fund, ...	1,118.57	
3,020.48	**John Foster** Fund (income to Law School, Divinity School, and Medical School, in turn), ...	3,020.48	
	For payment of Mortgage on Marsh Land,	2,629.03	
1,056.28	Baring Bros. & Co., ...	2,091.32	
	Exchange Account, ...	630.60	
1,824.92	Suspense "		
51.41	Balance of Subscription for Olivier Models,		
			547,439.17

FUNDS IN TRUST FOR PURPOSES NOT CONNECTED WITH THE COLLEGE.

15,310.49	**Daniel Williams** Fund, for the conversion of the Indians, ...	15,418.18	
4,668.64	**Sarah Winslow** Fund, for the Minister and Teacher at Tyngsborough', Mass.,	4,645.44	
			20,063.62
$2,257,989.80			$2,387,232.77

Total amount of Funds, August 31st, 1870,	$ 2,387,232.77
" " " September 1st, 1869,	2,257,989.80
Showing a total increase during the year of	$ 129,242.97

Which is made up as follows: —

Increase more than decrease of funds which appear both at the beginning and end of the year,	$ 19,222.15	
Gifts forming new funds,	120,990.00	
Increase of these new funds,	1,710.69	
	$ 141,922.84	
Deduct funds of a temporary sort, the principals of which have been used this year,	12,679.87	129,242.97

Net increase of old funds, as above stated,	19,222.15
" increase of new funds, " " "	1,710.69
Total,	20,932.84
Deduct funds which have been used, as above stated,	12,679.87
Net accumulation of the College Funds, besides gifts, as is also shown in the following table:	$ 8,252.97

The following tables are not balanced accounts, and are not found, in their present form, in the Treasurer's books. They are intended to exhibit with some detail the resources and the expenditures of each department of the University. The income of every fund held by the University is given in these tables, and also the sum paid out for the specific object of each and every fund, in case that sum be either less or more than the actual income of the fund. If the object to which the income of a fund is to be applied be a general one, like salaries for example, and the exact income of the fund has been so appropriated, no separate mention is made in these tables of that appropriation. That particular payment is merged with others of the same kind under the general heading.

Statement showing the Changes in the

Increase of Funds which appear both at the beginning and the end of the year, being the excess of income over payments towards the special objects of those Funds.

Abbot Scholarship,	$ 3.13
Alford "	2.51
Bigelow "	232.15
Bowditch "	902.41
Class of 1814 Scholarship,	65.92
" " **1817** "	25.53
" " **1835** "	55.24
Morey "	150.86
Saltonstall "	49.15
Sever "	157.48
Shattuck "	944.19
Story "	55.78
Thomas "	83.22
Toppan "	46.88
Townsend "	37.00
Wolcott "	18.11
Graduates "	853.60
Benj. D. Greene's "	96.85
Bowdoin Prizes for Dissertations,	165.38
Boylston " " Elocution,	58.58
Exhibitions,	232.83
Senior Exhibition,	23.50
Hollis Professorship of Divinity,	956.58
Paul Dudley Fund,	56.43
Botanic Garden "	462.43
Subscription for Library,	648.38
Boyden Book Fund,	4.13
Haven " "	59.17
Hollis " "	113.20
Salisbury " "	184.70
Ward " "	38.87
Wales " "	3.59
Divinity School Fund,	3,226.49
Bussey Professorship of Law,	1,212.60
Quincy Observatory Fund,	753.13
Sears " "	469.15
Professorship of Engineering,	2,009.91
" " Chemistry,	17.61
Abbott Lawrence Fund,	1,288.44
Rumford "	346.02
Warren Fund for Anatomical Museum,	212.13
Boylston Fund for Medical Books,	63.34
Charles Sanders Bequest,	1,812.24
Gift of **Class of 1807**,	423.92
Amount carried forward,	$ 18,622.76

Funds during the year 1869–70.

Decrease of Funds which appear both at the beginning and the end of the year being the excess of payments for the special objects of those Funds over income received.

Pennoyer Scholarship,	$ 27.16	
Class of 1815 Scholarship,	88.33	
Lee Prizes for Reading,	28.75	
Hopkins Fund for "Deturs,"	10.43	
Herbarium Fund,	191.87	
Bowditch Book Fund,	248.57	
Hall " "	90.46	
Hayward " "	75.64	
Lane " "	294.17	
Shapleigh " "	93.27	
Jackson Medical "	100.53	
Boylston Fund for Medical Prizes,	199.57	
Gray Fund for Engravings,	2,642.48	
Peter C. Brooks Fund,	879.72	
Gymnasium "	1,011.39	
Harris Fellowship,	22.62	
Sarah Winslow Fund,	23.20	
		$ 6,028.16

Funds of a temporary sort, the principals of which have been used this year.

Reserve of former years for Repairs,	10,000.00	
Suspense account,	1,824.92	
Observatory balance,	435.61	
Anonymous Gift for Indigent Students,	238.74	
A repayment from Prof. Gibbs,	129.19	
Unused balance of Olivier Model Subscription,	51.41	
		12,679.87

Charged off to Stock Account.

Deficiency of former years,	8,022.09	
History of Harvard College (no money value),	791.35	
Deficiency of this year,	1,612.81	
		10,426.25

Amount carried forward, $ 29,134.28

Statement showing the Changes in the

Amount brought forward,	$18,622.76	
Bussey Institution Fund,	15,390.83	
Gospel Church Fund,	70.24	
Gore Annuity "	408.00	
Mary Osgood "	42.00	
Baring Bros. & Co.	1,035.04	
Daniel Williams Fund,	107.69	
		$35,676.56
Increase of Funds established during the year.		
Class of 1802 Fund,	202.75	
Rebecca A. Perkins Fund,	62.98	
Fund to pay Mortgage on Marsh,	29.03	
Fund for Medical Students,	202.37	
Exchange Account,	630.60	
University Expense Account,	582.96	
		1,710.69
		$37,387.25

Funds during the year 1869–70.

Amount brought forward, ...	$ 29,134.28
Balance, which is the net accumulation of the University property apart from gifts, ...	8,252.97
	$ 37,387.25

TABLE

THE

RECEIPTS.

Interest on the unappropriated fund heretofore called the Stock Account, ...	$ 12,610.81	
Interest on the Insurance and Guarantee Fund, . .	5,006.95	
" " " **Samuel D. Bradford** Fund, . .	335.00	
		$ 17,952.76
Fractional balance remaining after dividing the net income among the Funds, ...		105.39
From Resident Graduates for use of the Library, ...		25.00
For care of Sarah Winslow's Fund, ...		5.70
		$ 18,088.85

No. I.

UNIVERSITY.

PAYMENTS.

Overseers' Expenses.		
Advertising meetings and elections,	$ 154.22	
Printing President's Annual Report,	106.86	
" Treasurer's " "	190.56	
" other reports,	125.50	
Paid expert for examining the Treasurer's books, by order of the Committee of the Overseers,	10.00	
		$ 587.14
Office Expenses.		
President's,	266.17	
Treasurer's,	127.82	
Steward's,	186.75	
		580.74
Salaries.		
President,	5,000.00	
Treasurer,	3,000.00	
Secretary of Board of Overseers,	60.00	
Steward,	1,500.00	
Assistant Steward (in part),	200.00	
Secretary at Cambridge,	1,500.00	
Assistant Secretary at Cambridge (four months),	333.33	
For keeping Treasurer's books, and copying records and other papers,	1,800.00	
Superintendent of Buildings,	1,500.00	
		14,893.33
Sundries.		
Advertising,	500.00	
Inauguration Expenses,	763.18	
Incidentals,	56.50	
Use of room, No. 50 State St., for College meetings,	25.00	
Watering Streets in Cambridge,	100.00	
		1,444.68
		$ 17,505.89

TABLE

THE

RECEIPTS.

From Term Bills.				
Instruction,			$ 82,462.95	
Rents,			8,070.00	
Special repairs,			681.53	
Advanced standing,			387.50	
Diplomas,			330.00	
				$ 91.931.98
Interest on Scholarship Funds.				
Abbot,			153.13	
Alford,			42.51	
Bigelow,			732.15	
Bowditch. Interest,		$ 1,299.41		
Income of special investment,		5,103.00		
			6,402.41	
Class of 1814,			179.92	
" **1815 (Kirkland)**,			306.93	
" **1817**,			225.53	
" **1835**,			155.24	
Graduates. Interest,		53.60		
Income of special investment,		1,600.00		
			1,653.60	
Harris Fellowship,			702.38	
Morey,			502.62	
Pennoyer. Interest,		96.66		
Annuity,		196.18		
			292.84	
Saltonstall,			289.15	
Sever,			157.48	
Shattuck. Interest,		844.19		
Income of special investment,		1,300.00		
			2,144.19	
Story,			155.78	
Gorham Thomas,			233.22	
Toppan,			346.88	
Townsend,			1,537.00	
Walcott,			218.11	
Benjamin D. Greene,			96.85	
				16.527.92
Received from the Trustees of the **Thayer** Scholarships,				3,600.00
Other Beneficiary Funds.				
"Exhibitions,"	Interest,	1,649.12		
Returned by Beneficiaries,		347.28		
			1,996.40	
Senior "Exhibition,"			83.50	
Fund of **Class of 1802**,			202.75	
Amounts carried forward,			$ 2,282.65	112.059.90

No. II.

COLLEGE.

PAYMENTS.

Paid the incumbents of the following Scholarships.		
Abbot,	$ 150.00	
Alford,	40.00	
Bigelow,	500.00	
Bowditch,	5,500.00	
Class of 1814,	114.00	
" **1815 (Kirkland),**	395.26	
" **1817,**	200.00	
" **1835,**	100.00	
Graduates,	800.00	
Harris Fellowship,	725.00	
Morey,	351.76	
Pennoyer,	320.00	
Saltonstall,	240.00	
Shattuck,	1,200.00	
Story,	100.00	
Thayer,	3,600.00	
Gorham Thomas,	150.00	
Toppan,	300.00	
Townsend,	1,500.00	
Walcott,	200.00	
		$ 16,486.02
Paid other Beneficiaries.		
From the "Exhibitions" Fund,	1,830.24	
Senior "Exhibition,"	60.00	
The balance of an anonymous gift,	238.74	
		2,128.98
Prizes.		
Lee Prizes for Reading,	251.89	
Boylston Prizes for Elocution,	195.00	
Bowdoin " " Dissertations,	320.00	
Hopkins "Deturs,"	303.90	
		1,070.79
Salaries for Instruction,		72,321.32
Repairs and Improvements,		21,884.25
Appleton Chapel, paid a debt incurred for repairs in past years,		4,806.00
Botanic Garden, for Labor, Repairs, and Materials,		2,650.69
Herbarium, " " "		990.89
Gymnasium, Salary of Superintendent and Assistants,	1,020.00	
Repairs and Sundries,	132.37	
Gas,	149.04	
Fuel,	51.55	
Apparatus,	64.70	
		1,417.66
Amount carried forward,		$ 123,756.60

TABLE II

RECEIPTS.

Amounts brought forward,	$ 2,282.65	112,059.90
Rebecca A. Perkins Fund,	62.98	
John Glover's Annuity,	16.67	
Rent of Ward's Island,	50.00	
		2,412.30
Prize Funds.		
Thomas Lee Prizes for Reading,	$ 923.14	
Ward Nicholas Boylston Prizes for Elocution,	253.58	
James Bowdoin Prizes for Dissertations,	485.38	
Edward Hopkins Gift for "Deturs,"	293.47	
		1,955.57
Funds for Instruction.		
Interest on the **Alford** Professorship Fund,	1,770.63	
Boylston " "	1,808.20	
Eliot " "	1,379.53	
Jonathan Phillips's addition to the Eliot Fund,	600.00	
Erving Professorship Fund,	223.33	
Fisher " "	2,296.57	
Hersey " "	1,117.37	
Hollis " (Mathematics),	239.11	
McLean "	2,747.82	
Perkins "	1,340.00	
Plummer "	1,596.53	
Pope "	3,350.00	
Rumford "	3,846.02	
Smith "	1,476.54	
Fund for Permanent Tutors,	1,036.29	
Thomas Lee Fund for the Hersey Prof.,	363.00	
Class Subscription Fund,	697.91	
Hollis Prof. of Divinity (accumulating),	956.58	
Paul Dudley Fund for Lectures, "	56.43	
		26,901.86
Botanic Garden.		
Interest on accumulated income,	130.68	
" " investment of the Garden Fund,	969.00	
" " the Massachusetts Fund,	1,013.44	
Gift for immediate use,	1,000.00	
		3,113.12
Herbarium.		
Interest on accumulated income,	67.00	
" " investment of Fund,	732.02	
		799.02
Gymnasium.		
Interest on accumulated income,	148.27	
Receipts from Professional Students,	258.00	
		406.27
Amount carried forward,		$ 147,648.04

(Continued.)

PAYMENTS.

Amount brought forward,		$ 123,756.60
Sundries.		
Advertising,	$ 3,098.48	
Beneficiaries (special appropriation),	595.91	
Cleaning and care of College Buildings,	2,298.03	
Commencement Dinner,	1,700.00	
Diplomas,	260.56	
Fuel,	1,093.20	
Furniture,	333.42	
Gas,	933.81	
Incidentals,	251.85	
Maps,	49.05	
Music (Class Day),	90.00	
Pews hired in Cambridge Churches,	1,020.50	
Police (Class Day),	65.00	
Printing	2,025.04	
Professor Cooke (Expenses in his Dept.),	788.89	
" Lovering, " " "	400.00	
Rent, estimated value of use of houses by Professors, for which no rent is received,	4,000.00	
Services of Proctors at Examinations,	339.50	
" " Undergraduates,	830.00	
Stationery,	316.30	
Watchman in vacation and Janitors,	1,789.00	
Water,	148.00	
		22,426.54
Amount carried forward,		$ 146,183.14

TABLE II.

RECEIPTS.

Amount brought forward, . . .		$ 147,648.04
Interest on **Jonathan Phillips's** Unrestricted Fund, . . .		2,010.00
Leonard Jarvis's Unrestricted Bequest (income delayed).		
Sundries.		
Pew rents, **Appleton** Chapel, ...	$ 622.00	
Rent of the Wadsworth (old President's) House,	667.00	
For the Degree of Master of Arts, ...	305.00	
Catalogues sold, ...	162.00	
Grass sold, ...	75.00	
		1,831.00
		$ 151,489.04

TABLE

THE

RECEIPTS.

Interest on the following Funds.		
Subscription for Library, ...	$ 648.38	
Nathaniel I. Bowditch Fund, ...	151.12	
Uriah A. Boyden "	4.13	
Jonathan P. Hall "	8.32	
Horace A. Haven "	180.32	
George Hayward "	321.88	
Thomas Hollis "	141.24	
Frederick A. Lane "	346.79	
Stephen Salisbury "	363.49	
Samuel Shapleigh "	275.28	
Thomas W. Ward "	334.34	
		2,775.29
Gift from **George W. Wales**, ...	200.00	
" " "**Harvard Advocate**,"	100.00	
		300.00
Received Bequest from **Charles Minot**, for use of Library, $ 60,000 in Railroad Bonds (no income this year).		
		$ 3,075.29

(Continued.)

PAYMENTS.

Amount brought forward, ...	$ 146,183.14
	$ 146,183.14

No. III.

LIBRARY.

PAYMENTS.

For Books from **Bowditch** Fund, ...	$ 399.69		
Hall "	98.78		
Haven "	121.15		
Hayward "	397.52		
Hollis "	28.04		
Lane "	640.96		
Salisbury "	178.79		
Shapleigh "	368.55		
Ward "	295.47		
Gift of **George W. Wales**, . .	196.41		
" " "**Harvard Advocate**," . .	100.00		
		$ 2,825.36	
Salaries and Wages, ...	10,346.08		
Binding, ...	580.08		
Stationery, ...	186.93		
Fuel, ...	555.00		
Repairs, ...	123.05		
Freight, Advertising, Cleaning, &c., ...	229.17		
		12,020.31	
		$ 14,845.67	

TABLE

DIVINITY

RECEIPTS.

Interest on the following Funds applicable to Salaries.		
General Fund,	$ 3,463.25	
Parkman Professorship Fund,	1,021.96	
John Hancock Professorship Fund,	383.40	
Samuel Dexter Fund,	1,294.08	
Henry Lienow "	586.07	
Mary P. Townsend Fund,	335.00	
Winthrop Ward "	134.00	
Samuel Hoar "	67.00	
Abraham W. Fuller "	67.00	
Caroline Merriam "	67.00	
		$ 7,418.76
Beneficiary Funds (interest on).		
Jackson Foundation,	1,252.93	
Clapp, Pomeroy, and Andrews Funds,	367.55	
J. Henry Kendall Fund,	134.00	
Nancy Kendall "	134.00	
Lewis Gould "	58.15	
Adams Ayer "	34.73	
		1,981.36
Term Bills.		
For Instruction,	2,103.68	
" Rents,	1,926.00	
		4,029.68
Benjamin Bussey Trust ($\frac{1}{4}$ of net income for use of this School),		7,771.75
		$ 21,201.55

No. IV.

SCHOOL.

PAYMENTS.

For Salaries for Instruction,	$ 10,600.00	
Beneficiaries and Services of Students,	2,088.00	
Repairs and Improvements,	2,413.63	
Furniture,	758.89	
Care of Rooms and Cleaning,	403.56	
Dinner for Alumni,	545.00	
Text Books,	300.00	
Taxes,	241.92	
Advertising,	111.83	
Fuel,	164.25	
Gas,	105.43	
Janitor,	137.50	
Printing,	48.13	
Refunded for Rent, &c.,	16.16	
Stationery and Postage,	30.06	
Books,	4.20	
Incidentals,	6.50	
		$ 17,975.06

TABLE

LAW

RECEIPTS.

Interest on the following Funds.		
Nathan Dane Fund, ...	$ 1,005.00	
Benjamin Bussey Professorship Fund, . .	845.90	
Isaac Royall Fund, ...	532.22	
		$ 2,383.12
Term Bills.		
For Instruction, ...		11,525.00
Benjamin Bussey Trust, ¼ of net income for use of this School, ...		7,771.75
		$ 21,679.87

TABLE

MEDICAL

RECEIPTS.

Interest on the following Funds.		
Jackson Medical Fund, ...	$ 1,224.67	
Fund for **Warren** Anatomical Museum, . .	439.81	
Ward Nicholas Boylston Fund for Medical Prizes,	257.63	
" " " " " Books,	63.34	
George C. Shattuck Fund, Interest, $ 217.50		
Income of special investment, 610.00		
	827.50	
		$ 2,812.95
John Foster Fund, income for Medical Students every third year,		202.37
		$ 3,015.32

No. V.

SCHOOL.

PAYMENTS.

For Salaries for Instruction,	$11,765.00	
Librarian,	600.00	
Janitor,	600.00	
Payment of the Debt of the School,	1,670.12	
Advertising,	651.69	
Books,	1,538.05	
Binding,	390.03	
Cleaning,	121.50	
Diplomas,	79.29	
Fuel,	594.22	
Furniture,	84.85	
Gas,	204.69	
Incidentals,	24.43	
Insurance,	465.00	
Loans,	275.00	
Pew Rents,	67.70	
Printing,	475.97	
Prizes,	270.00	
Repairs,	83.02	
Stationery and Postage,	256.71	
Tuition remitted,	225.00	
Water,	25.00	
		$20,467.27

No. VI.

SCHOOL.

PAYMENTS.

Last year's income of the **Jackson** Medical Fund paid to C. L. Swan,		$1,325.20
On account of **Warren** Anatomical Museum.		
Insurance on,	$201.25	
Current expenses of,	26.43	
		227.68
On account of **Boylston** Medical Prizes.		
Advertising,	57.20	
Prizes,	400.00	
		457.20
Income of the **George C. Shattuck** Fund.		
Paid to Dr. J. B. S. Jackson,		827.50
		$2,837.58

TABLE

LAWRENCE

RECEIPTS.

Professorship of Engineering.			
Interest on the Fund of this Professorship, . . .		$ 2,169.28	
Half the income of the **James Lawrence** Fund,		1,737.19	
Term Bills, for instruction, ...		3,175.00	
Cash balance of Subscription for Olivier Models,		51.41	
			$ 7,132.88
Professorship of Chemistry.			
Interest on the Fund of this Professorship, . .		153.37	
Half the income of the **James Lawrence** Fund,		1,737.19	
Repaid by Professor Gibbs, ...		129.19	
Term Bills, for Instruction, ...	2,816.66		
" Apparatus, ...	444.47		
		3,261.13	
			5,280.88
Abbott Lawrence Fund, interest on, ...			3,788.44
Gray Fund for Zoölogical Museum, interest on, ...			3,500.00
			$ 19,702.20

No. VII.

SCIENTIFIC SCHOOL.

PAYMENTS.

Professorship of Engineering.		
Salaries for Instruction,	$4,250.54	
Advertising,	62.50	
Apparatus,	34.25	
Books,	278.31	
Fuel,	164.00	
Incidentals,	32.37	
Insurance,	56.25	
Janitor,	130.76	
Repairs,	113.99	
		$ 5,122.97
Professorship of Chemistry.		
Salaries for Instruction,	2,523.55	
Advertising,	62.50	
Apparatus,	762.73	
Books,	116.50	
Chemicals,	342.36	
Fuel,	365.75	
Gas,	197.88	
Incidentals,	171.27	
Insurance,	56.25	
Janitor,	539.43	
Repairs,	125.05	
		5,263.27
Paid the Professor of Zoölogy and Geology,		2,500.00
" " Treasurer of the Museum of Comparative Zoölogy,		3,500.00
		$16,386.24

TABLE

OBSERV-

RECEIPTS.

Interest on the following Funds: —		
Edward B. Phillips Fund, ...	$ 6,987.57	
James Hayward "	1,340.00	
David Sears "	938.31	
Josiah Quincy "	753.13	
Observatory, interest on a balance of income not spent last year, ...	29.18	
		$ 10,048.19
From former appropriations of income from the **Edward B. Phillips** Fund, for the purchase of Instruments, . .		2,700.53
		$ 12,748.72

No. VIII.

ATORY.

PAYMENTS.

Salaries,	$6,991.63	
Computing,	50.00	
Books and Binding,	607.32	
Care of Observatory,	117.50	
Estimated value of use of house by Professor Winlock, for which no rent is received,	600.00	
Freight,	39.25	
Fuel,	199.28	
Furnace,	221.85	
Furniture,	70.00	
Gas,	50.55	
Incidentals,	33.55	
Instruments and Apparatus,	1,856.48	
Labor,	98.10	
Photographs,	172.08	
Printing,	46.51	
Repairs,	691.79	
Services of Telegraph,	59.60	
Stationery,	56.56	
		$11,962.05

TABLE

MISCELLANEOUS

RECEIPTS.

Bussey Trust.		
Income from Real Estate,	$ 32,794.21	
Interest on balance of fund,	5,392.79	
		$ 38,187.00
Bussey Institution.		
From Bussey Trust, ½ income,	15,543.50	
Interest on accumulated fund,	3,998.97	
		19,542.47
Gray Fund for Engravings.		
Income from Special Investment,	1,074.74	
Interest on balance of fund,	367.65	
		1,442.39
Gore Annuity Fund, interest,		1,608.00
Mary Osgood Fund, interest,		402.00
Peter C. Brooks Fund, interest,		352.79
Daniel Williams " "		1,025.80
Sarah Winslow " "		312.80
Charles Sanders Bequest, interest (accumulating),		1,812.24
Gift of **Class of 1807**, " "		423.92
Gospel Church Fund, " "		70,24

No. IX.

FUNDS.

PAYMENTS.

Bussey Trust, annuities,	$7,100.00	
½ the remaining income to Bussey Institution,	15,543.50	
¼ " " " " Divinity School,	7,771.75	
¼ " " " " Law School,	7,771.75	
		$38.187.00
Bussey Institution.		
Repairs on Buildings,	3,946.64	
Insurance,	105.00	
Plans for new building,	100.00	
		4,151.64
Gray Fund for Engravings.		
For Printing Catalogue,	3,684.87	
Curator,	400.00	
		4,084.87
Gore Annuity Fund, annuities,		1,200.00
Mary Osgood Fund, annuities,		360.00
Peter C. Brooks Fund, Painting and Repairs on the President's House,		1,232.51
Daniel Williams Fund.		
Treasurer Herring Pond Indians,	$306.04	
" Marshpee "	612.07	
		918.11
Sarah Winslow Fund.		
Minister at Tyngsborough, Mass.	165.15	
Teacher " " "	165.15	
Commission on income credited to University,	5.70	
		$336.00

Certificate of the Joint Committee of the Corporation and Overseers of Harvard College, for examining the Books and Accounts of the Treasurer, entered in the Journal kept by him.

We, the undersigned, a Joint Committee of the Corporation and Overseers of Harvard College to examine the Books and Accounts of the Treasurer for the year ending August 31, 1870, have examined from pages 302 to 341 inclusive in Cash Book, and have seen that all the bonds, notes, mortgages, certificates of stock, and other evidences of property, which were received by him and on hand at the beginning of said year, are now in his possession, or are fully accounted for by entries made therein. We have also noticed all payments both of principal and interest, indorsed on any of said bonds or notes, and have seen that the amounts so indorsed have been duly credited to the College.

We have carefully examined all notes, bonds, mortgages, and other securities invested during the said year, and are of opinion that all such investments are judiciously made and amply secured.

We have in like manner satisfied ourselves that all the entries for moneys expended by the Treasurer, or in any way charged to the College, are well vouched; such of them as are not supported by counter entries being proved by regular vouchers and receipts.

The Committee have also seen that all the entries for said year are duly transferred to the Ledger, and that the accounts there are rightly cast, and the balances carried forward correctly to new accounts.

(Signed,)

CHARLES W. ELIOT,
J. A. LOWELL,
N. THAYER, } *Committee of Corporation.*

WILLIAM A. RICHARDSON,
FRANCIS COGSWELL,
HENRY LEE, } *Committee of Overseers.*

Boston, October 31, 1870.

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871

HARVARD COLLEGE.

TREASURER'S STATEMENT.

1871.

UNIVERSITY OF ILLINOIS
JUL 17 1961
LIBRARY

TREASURER'S STATEMENT.

1871.

TREASURER'S STATEMENT.

To the Honorable and Reverend,
The Overseers of Harvard College: —

The Annual Statement of the Treasurer of the Financial Affairs of the College is respectfully presented.

By direction of the Corporation the following changes have been made in the Treasurer's books: —

Israel Munson's unrestricted legacy, heretofore merged in the Stock Account, has been taken out, and specified as a separate fund without change of application.

The unused balances in the Divinity School, from the year of the first reception of its portion of the Bussey income, with interest thereon, have been transferred from its general fund to a fund for the Bussey Professorship of Theology.

The sum of $ 2,389.42, — being the united donations of William, Benjamin, and Samuel Browne, of Salem, between the years 1688 and 1731, — has been withdrawn from the Exhibitions Account, to form the fund of the Browne Scholarship. The sum of $ 311.11, being the present value of Henry Flynt's bequest in 1760, and the sum of $ 140, being that of Thomas Cotton's gift

in 1726, have been withdrawn from the Stock Account, the income of the first for each year to be divided between the four senior tutors, and of the last to be paid to the President, in addition to their salaries, in accordance with the directions of the donors. The donations of Thomas Hollis in 1719 and 1720, now valued at $ 3,677, and of Nathaniel Hollis in 1732, now valued at $ 535, have been taken from the Exhibitions Account to establish two Hollis Scholarships; and Samuel Sewall's legacy, valued at $ 8,358, has also been taken from the same account to establish two Sewall Scholarships.

The Stock Account has been credited $ 5,082.72 to the debit of the Gore Annuity Fund, this sum being the difference between the charges heretofore made to the Stock Account for building Gore Hall, and the several items credited to it from Christopher Gore's bequest.

A charge has been made to the Stock account in conformity with the following vote: "That the amount of University and College expenses and repairs properly belonging to the year 1869 – 70, which did not come into the Treasurer's books until after the beginning of the year 1870 – 71, be separately entered in the accounts of the current year, and charged off to the Stock Account."

This vote was passed in consequence of a change in the office at Cambridge from semiannual to monthly payments in certain cases. Without this action eighteen months' charges in those items would have been brought into this one year.

Holyoke House has been built during the year from the College funds; it is to be used for students' rooms, with the exception of the lower story and basement, which are to be occupied by stores and a restaurant and laundry.

The funds separately invested are as follows: —

Funds.	Investments.	Principal.	Income.
Bowditch Scholarships (part of),	United States 6% Bonds,	$ 70,000.00	$ 4,660.51
James Lawrence Fund,	" " "	50,000.00	3,363.75
Gray Fund for Engravings (part of),	" " "	15,000.00	1,034.19
Charles Minot Fund, (part of),	Buffalo, Bradford, & Pittsburg R. R. Bonds,	60,000.00	4,210.00
Graduates' Scholarship (part of),	Hann. & St. Joseph R. R. Bonds,	20.000.00	1,013.33
Botanic Garden Fund (part of),	New York Central R. R. Bonds,	17,000.00	1,011.51
Herbarium Fund (part of),	Ionia & Lansing R. R. Bonds,	11,520.00	1,957.74
Anonymous Gift for Observatory, now used to pay annuities,	Selma, Marion, & Memphis R. R. Bonds. Burlington, Cedar Rapids, & M. R. R. Bonds,	5,000.00 5,000.00	None this year.
Adams Ayer Fund,	European & N. American R R. Bond,	1,000.00	67 76
Thomas Lee Fund,	Atlantic Mills Mf'g Co, Great Falls " "	7,980 00 2,050.00	880.00 99.00
Shattuck Scholarships (part of),	Cocheco " "	7,000.00	1,800.00
Geo. C. Shattuck Fund,	Stark Mills " " Atlantic Mills " "	7,000.00 4,000.00	700.00 320.00
Bussey Trust (part of),	Real Estate,	329,702.23	34,490.47
Charles Sanders Fund (part of),	" "	20,000.00	499.41
Samuel Ward's Gift,	Ward's Island, Boston Harbor,	1,200.00	50.00
Pennoyer Scholarships (part of),	Pennoyer Annuity in England,	4,444.44	176.24
Exhibitions Fund (part of),	John Glover's Annuity,	350.00	16.67
Rumford Fund (part of),	French Rentes,	10,000 00	652.24
Gray Fund for Museum,	Mortgage,	50,000.00	3,500.00
Jonathan Phillips Fund,	"	10,000.00	600.00
Fund of Class of 1802 (part of),	"	5,000.00	389.66
		$ 713,246.67	$ 61,492.48

The funds invested as a whole comprise all the funds of the College except those above enumerated as specially invested. The investments and income of these funds are as follows: —

Investments.	Principal.	Income.
Notes and Mortgages,	$ 350,195.53	$ 29,734.75
Thayer Club Indebtedness,	2,287.81	160.15
Railroad Bonds,	314,050.00	19,101.49
" Stock,	5,000.00	292.50
United States Bonds,	76,943.80	5,047.86
City of Boston Bonds (sold during the year),		2,340.75
Bank Stock,	32,136.00	3,788.00
Manufacturing Stock,	145,980.00	14,710.00
Real Estate,	526,050.17	48,144.83
Unoccupied Lands,	83,387.49	
Holmes Estate (at present unoccupied),	31,500.00	
Sanders Estate (advances for annuity and repairs),	2,212.60	
Brattle Street Reversion,	1,000.00	
Steward's Balance,	45,018.85	
Paid on outstanding contracts		
For Holyoke House,	76,001.26	
" moving Dane Hall,	6,443.75	
" altering Boylston Hall,	5,000.00	
" " Lawrence Scientific School,	8,135.75	
Due from Law School,	698.19	
" " Observatory,	423.44	
Total of general investments,	$ 1,712,464.64	$ 123,320.33
" special "	713,246.67	
Amount of Funds, Aug. 31, 1871,	$ 2,425,711.31	

The net income as above ($ 123,320.33) has been divided among the funds not specially invested, at the rate of $7\frac{39}{100}$ per cent, with the exception of a small balance of $ 123.65, which has been carried to the credit of the University account.

Mrs. Eliza Farrar, in remembrance of her husband's long connection with the College, has bequeathed $ 5,000 to establish a Farrar Scholarship, and $ 5,000

for the purchase of books for the Library, in the departments of Mathematics, Astronomy, and Natural Philosophy. A valuable and beautiful bust, in marble, of the late Professor Farrar accompanied these gifts.

Mr. Nathan Matthews has most liberally given to the College a "Hall for Students" capable of accommodating about one hundred students; this Hall is in process of building, and is of highly finished architecture. Half of the income therefrom is to be used for the support of Scholarships, and half for the general purposes of the College.

Mr. William F. Weld, in an equally liberal spirit, has given a "Hall of Chambers" to accommodate more than eighty students, "a free gift in memory of that devoted son and friend of the College, his brother, the late Stephen M. Weld."

Mr. Cyrus Wakefield informed the Corporation, by letter dated June 17, 1871, that he proposed, if agreeable to them, to erect a building in the College yard, of which one portion should be for the accommodation of the "Wakefield Library of the Everett Athenæum," another portion for the use of the "Signet Society," and the remainder for regular College purposes.

Mr. Edward Bangs has presented a bust, by Horatio Greenough, of the late Samuel Appleton.

The editors of the Harvard Advocate, of the class of 1871, have presented $100 to the College Library.

One thousand dollars have been given to the Botanic Garden by the anonymous friend to whom it is indebted for a similar annual gift for several years past.

Photographs, books, and casts have been presented to the College by the Palestine Exploration Fund Committee.

Photographs of Athens have been presented by Martin Brimmer to the Greek department.

A bequest of $ 2,000, by the late Sidney Homer, for the purchase of books, for the Library, on Political Economy, has been received.

An anonymous gift has been made, through Professor Asa Gray, "to erect and give to the College a lecture-room, laboratory, and conservatory, in the Botanic Garden," and these structures have been completed at a cost of about $ 15,000.

Subscriptions, amounting to $ 24,500, have been received from the following persons, towards the purchase of the Holmes Estate, near the College; this purchase has been made at the cost of $ 55,000.

Subscriptions to Holmes Estate.

Nathaniel Thayer	$ 10,000
John A. Lowell	1,000
James H. Beal	1,000
Henry B. Rogers	1,000
George W. Lyman	500
H. P. Kidder	500
Misses Wigglesworth	1,000
Edward Wigglesworth	500
W. D. Pickman	1,000
Amos A. Lawrence	1,000
P. C. Brooks	500
John L. Gardner	500
E. R. Mudge	500
Martin Brimmer	1,000
C. W. Freeland	1,000
Amount carried forward	$ 21,000

Amount brought forward	$ 21,000
Wm. T. Andrews	500
Sidney Bartlett	1,000
M. Louisa Shaw	500
Theo. Lyman	500
	$ 23,500
Cora L. Shaw (since Sept. 1, 1871)	1,000
	$ 24,500

Five thousand dollars have been given to construct a laboratory of Physiology, in the Medical School, through Mr. Samuel W. Swett, from the estate of the late George Woodbury Swett, a graduate of the College and the Medical School.

An anonymous friend has given $ 10,000, ultimately, for the use of the Observatory, but for the present subject to annuities.

Mr. George Bancroft has given $ 10,000, to be paid in five equal annual instalments, to establish the John Thornton Kirkland Fellowship; when received in full, the income thereof to be appropriated annually to the uses of some person whose duty it shall be "to seek instruction in such institutions of learning in Europe or elsewhere, without the limits of the United States, as shall be most useful and advantageous to prepare him for the studies and pursuits to which it is his intention to devote his life."

The excess of this year's general expenses over the receipts, being $ 8,363.25, has been met by the liberal donation from a friend of the College, through the President, of that sum for that purpose.

NATH. SILSBEE, *Treasurer*.

BOSTON, October 31, 1871.

General Statement of Receipts and Disbursements for the year ending

INCOME.

Interest on Notes, Mortgages, &c.	$ 33,502.32	
" " Old debt, and advances to the Thayer Club,	882.24	
		$ 34,384.56
" " United States Bonds,		14,106.31
" " City of Boston "		2,340.75
" " Railroad Bonds, —		
Philadelphia, Wilmington, and Baltimore,	6,000.00	
Ionia and Lansing,	6,757.74	
Eastern,	3,000.00	
Burlington and Missouri River,	2,652.00	
New York Central,	1,666.00	
Old Colony and Newport,	1,195.00	
Hannibal and St. Joseph,	1,013.33	
Peoria and Hannibal,	800.00	
Buffalo, Bradford, and Pittsburg,	4,210.00	
European and North American,	67.76	
		27,361.83
Dividends on Stocks.		
Charles River National Bank,	720.00	
First (Cambridge) " "	600.00	
Fitchburg " "	288.00	
Massachusetts " "	300.00	
Merchants' " "	380.00	
New England " "	300.00	
Old Boston " "	1,200.00	
Amoskeag Manufacturing Company,	1,560.00	
Appleton " "	600.00	
Atlantic Mills " "	1,200.00	
Boston " "	1,000.00	
Cocheco " "	1,800.00	
Great Falls " "	99.00	
Hamilton " "	300.00	
Lawrence " "	750.00	
Massachusetts " "	700.00	
Merrimack " "	2,040.00	
Pacific Mills " "	6,560.00	
Stark " " "	1,900 00	
Pittsfield and North Adams Railroad,	292.50	
		22,589.50
Annuities.		
John Glover's,	16.67	
William Pennoyer's,	176.24	
		192.91
Real Estate.		
From Rents, &c.,		101,647.35
Amount carried forward,		$ 202,623.21

by the Treasurer of Harvard College,
August 31, 1871.

EXPENSES.

Paid to account of Expenses in the		
University, as per Table I.		$ 23,847.38
College, " " " II.		
Salaries,	$ 88,099.82	
Repairs and Improvements,	28,918.56	
Scholarships,	16,971.91	
Beneficiaries,	1,777.94	
Prizes for Reading, Dissertations, &c.,	1,350.60	
Botanic Garden,	3,494.77	
Herbarium,	900.00	
Gymnasium,	1,739.23	
Sundries,	31,043.45	
		174,296.28
Library, as per Table III.		
Books,	4,154.40	
Salaries and other expenses,	12,854.74	
		17,009.14
Divinity School, as per Table IV.,		18,886.68
Law School, as per Table V.,		25,660.54
Medical School, as per Table VI.,		3,116.34
Lawrence Scientific School, as per Table VII.		
Professorship of Engineering,	4,926.15	
" " Chemistry,	3,223.52	
Professor of Zoölogy and Geology,	3,500.00	
Income of Gray Fund paid to the Trustees of the Zoölogical Museum,	3,500.00	
		15,149.67
Observatory, as per Table VIII.,		10,624.56
Bussey Institution, as per Table IX.,		40,566.12
Houses and Lands, for Repairs, Insurance, &c.,		18,833.04
Alterations to College House,		20,397.76
On account of contract for building Holyoke House,		76,001.26
" " " alterations to Lawrence Scientific School,		8,135.75
" " " moving Dane Hall,		6,443.75
Repairs on Webb Estate, caused by fire,		5,567.01
Annuities.		
Bussey,	6,725.00	
Sanders,	1,200.00	
Gore,	1,200.00	
Osgood,	360.00	
Class of 1802,	270.00	
		9,755.00
Amount carried forward,		$ 474,290.28

General Statement of Receipts and Disbursements for the year ending

INCOME.

Amount brought forward, . . .				$ 202,623.21
Term Bills, College.				
For Instruction, . . .		$ 89,812.50		
" Rents (in part), . . .		19,590.03		
" Special Repairs, . .		557.23		
" Advanced Standing, . .		112.50		
" Diplomas, . . .		387.50		
			110,459.76	
Divinity School.				
For Instruction, ...		1,680.80		
" Rents, ...		1,915.94		
			3,596.74	
Law School.				
For Instruction, ...			13,524.96	
Lawrence Scientific School.				
Professorship of Chemistry.				
For Instruction, . .	$ 1,249.98			
" " Mining School,	391.75			
" Apparatus, . .	146.97			
		1,788.70		
Professorship of Engineering.				
For Instruction, . .	2,775.00			
" " Mining School,	500.02			
		3,275.02		
			5,063.72	
				132,645.18
Sundries.				
From Trustees of Thayer Scholarships, . .			3,600.00	
" " Count Rumford's Legacy,			652.24	
" " Edward Hopkins, . .			269.94	
" City of Cambridge, for damage done in laying sewer, ...			450.00	
" Holyoke Fire Insurance Co., for damage to Cottage on Bussey Farm, by fire,			32.50	
" Steward, balance of Old University Lecture account, ...			44.25	
" Steward, balance of income of John Foster Fund, in 1862, ...			98.93	
" Thomas W. Ward, to pay for binding books given by him, ...			81.45	
" Sale of Catalogues of the Gray collection of Engravings, ...			471.05	
" Pew rents in Appleton Chapel. . .			546.00	
" Gymnasium from Professional Students,			302.00	
For Books sold (Law School), ...			138.00	
" Loans repaid " "			51.50	
" the Degree of Master of Arts, ...			395.00	
" Catalogues sold, ...			208.00	
" Grass sold, ...			50.00	
" Use of Library by Resident Graduates, .			55.00	
				7,445.86
Amount carried forward, . . .				$ 342,714.25

by the Treasurer of Harvard College, August 31, 1871.

EXPENSES.

Amount brought forward, . . .		$ 474,290.28
Sundries.		
Paid Baring Bros. & Co. in account, £ 800, . .	$ 4,346.67	
" counsel fees in the suit in which the assessment for betterments by the City, on Webb Estate, was adjudged to be void, . . .	800.00	
" interest on Mortgage on Marsh land in Brighton (18 mos.), ...	300.00	
		5,446.67
" to the Treasurers of the Herring Pond and Marshpee Indians the income of the Daniel Williams Fund, ...	1,004.97	
" to the Minister and Teacher at Tyngsborough, Mass., the income of the Sarah Winslow Fund,	307.10	
		1,312.07
		$ 481,049.02

INVESTMENTS.

In Notes and Mortgages, ...	$ 165,000 00	
Hannibal and St. Joseph Railroad Bonds, . .	50,000.00	
Ionia and Lansing Railroad Bonds (reinvestment of the Herbarium Fund), ...	11,520.00	
Selma, Marion, and Memphis Railroad Bonds (part of Anonymous Gift for Observatory), . . .	5,000.00	
Burlington, Cedar Rapids, and Minnesota Railroad Bonds (part of Anonymous Gift for Observatory),	5,000.00	
Holmes Estate, Cambridge, ...	55,000.00	
Other Land in Cambridge, ...	6,561.13	
Estate on Allen St., Boston, for use of the Dental School, ...	5,000.00	
		303,081.13

Balance, August 31, 1871: —	
In hands of George Dexter, Steward, including Term Bills not collected at that date, ...	45,018.85
Amount carried forward, ...	$ 829,149.00

General Statement of Receipts and Disbursements for the year ending

Amount brought forward, . . .		$ 342,714.25

RECEIPTS EXCLUSIVE OF INCOME.

For Notes and Mortgages paid off, ...	$ 271,300.00	
Subscription for the purchase of the Holmes Estate,	23,500.00	
Anonymous Gift in Railroad Bonds for the future use of the Observatory, ...	10,000.00	
Eliza Farrar's Gift for Library, ...	5,000.00	
Sidney Homer's " " . . .	2,000.00	
Anonymous gift for immediate use at the Botanic Garden, ...	1,000.00	
Anonymous Gift to be applied toward the extraordinary expenses of the year, ...	8,363.25	
Gift from Mass. Society for the Promotion of Agriculture, ...	1,500.00	
Sale of Title to land in Rockland, Maine, .	517.50	
" " $ 10,550 U. S. 6% Bonds (the investment of the Herbarium Fund), . . .	11,520.00	
" " 50 City of Boston Bonds, . . .	50,000.00	
From **George W. Wales**, for the purchase of Books,	200.00	
"The Harvard Advocate," for the purchase of Books, ...	100.00	
Philadelphia and Reading R. R. Co., difference between the amount paid for their bonds, and the amount received, ...	319.00	
Insurance Companies, for damage by fire to Webb Estate, ...	5,567.01	
Stock Account, for the amount of University and College expenses and repairs, charged in this year but pertaining to the year previous, . .	4,614.33	
		395,501.09
Balances, September 1, 1870: —		
In Suffolk National Bank, ...	3,974.78	
In hands of W. G. Stearns, Steward, including Term Bills not collected at that date, . .	68,486.67	
Advances from Suffolk National Bank, Aug. 31, 1871,	18,472.21	
		90,933.66
		$ 829,149.00

by the Treasurer of Harvard College,
August 31, 1871.

Amount brought forward, ...	$ 829,149.00
	$ 829,149.00

The following Account exhibits the State of the Property, as embraced in the Treasurer's Books, August 31, 1871.

Notes and Mortgages,					$ 415,195.53
United States Bonds,	$ 210,950 valued at				211,943.80
Railroad Bonds.					
Phil., Wil., and Balt.,	$ 100,000	valued at		$ 95,000.00	
Ionia and Lansing,	72,000	"	"	59,520.00	
Buffalo, Bradford, and Pittsburg,	60,000	"	"	60,000.00	
Eastern Railroad,	50,000	"	"	48,000.00	
Burlington and Missouri River,	34,000	"	"	34,000.00	
New York Central,	28,000	"	"	27,000.00	
Old Colony and Newport,	20,000	"	"	19,050.00	
Hannibal and St. Joseph,	70,000	"	"	70,000.00	
Peoria and Hannibal,	10,000	"	"	10,000.00	
European and North American,	1,000	"	"	1,000.00	
Selma, Marion, and Memphis,	5,000	"	"	5,000.00	
Burlington, Cedar Rapids, and Minnesota,	5,000	"	"	5,000.00	
					433,570.00
Bank Stock.					
Charles River National Bank,	60	shares,		6,000.00	
First (Cambridge) National Bank,	50	"		5,000.00	
Fitchburg " "	24	"		2,403.00	
Massachusetts " "	12	"		3,000.00	
Merchants' " "	38	"		3,800.00	
New England " "	30	"		3,000.00	
Old Boston " "	200	"		8,933.00	
					32,136.00
Railroad Stock.					
Pittsfield and North Adams,	50	shares,			5,000.00
Manufacturing Stock.					
Amoskeag,	12	shares,		12,000.00	
Appleton,	5	"		5,000.00	
Atlantic Mills,	15	"		11,980.00	
Boston,	10	"		7,000.00	
Cocheco,	20	"		7,000.00	
Great Falls,	11	"		2,050.00	
Hamilton,	5	"		5,000.00	
Lawrence,	25	"		18,750.00	
Manchester Print Works,	3	"		3,000.00	
Massachusetts Mills,	7	"		6,600.00	
Merrimack,	17	"		17,000.00	
Pacific Mills,	41	"		35,810.00	
Stark "	19	"		18,900.00	
Suffolk "	24	"		17,120.00	
Tremont "	10	"		6,800.00	
					174,010.00
Amount carried forward,					$ 1,271,855.33

Amount brought forward, . . .		$ 1,271,855.33
Annuities.		
William Pennoyer's, ...	$ 4,444.44	
John Glover's, ...	350.00	
		4,794.44
Real Estate.		
Houses and Lands in Cambridge yielding income,	207,084.80	
Sanders Estate, Cambridge, ...	22,212.60	
Unimproved Lands in Cambridge, ...	83,387.49	
Holmes Estate, Cambridge, ...	31,500.00	
Estate on Allen Street, Boston, ...	5,000.00	
Bussey Real Estate in Boston and Dedham, .	329,702.23	
Amory Estate, Franklin Street, Boston, . .	167,066.68	
Webb " Washington Street, Boston, .	57,273.07	
Estate on Hawley Street, Boston, ...	48,650.28	
" " Hawkins Street, "	29,175.34	
Jarvis Estate, Baltimore, ...	11,800.00	
Ward's Island, Boston Harbor, ...	1,200.00	
Reversion of Buildings on Brattle Street, Boston,	1,000.00	
		995,052.49
Sundries.		
In hands of Count Rumford's Trustees in Paris, .	10,000.00	
Amount due from the Thayer Club, ...	2,287.81	
Paid on contract for moving Dane Hall, . . .	6,443.75	
" " " " altering Boylston Hall, .	5,000.00	
" " " " " Lawrence Sci. School,	8,135.75	
" " " " Holyoke House, Cambridge,	76,001.26	
		107,868.57
Balances.		
In hands of George Dexter, Steward, including Term Bills not collected, ...	45,018.85	
Observatory account (balance), ...	423.44	
Law School " ("), ...	698.19	
		46,140.48
		$ 2,425,711.31

And the foregoing Property represents the following Funds and Balances, and is answerable for the same.

UNIVERSITY FUNDS.

Principal Sept. 1st, 1870.		Principal Aug. 31st, 1871.
$ 186,608.23	Stock Account (so called), ...	$ 171,944.51
74,730.61	Insurance and Guaranty Fund (so called),	74,730.61
5,000.00	**Samuel D. Bradford** Fund, ...	5,000.00
	Israel Munson Fund, ...	15,000.00
4,385.79	**Peter C. Brooks** Fund for building a President's House, ...	4,644.06
582.96	University account balance.	
271.307.59	Amounts carried forward, ...	$ 271,319.18

Principal Sept. 1st, 1870.		Principal Aug. 31st, 1871.
$ 271,307.59	Amounts brought forward, ...	$ 271,319.18
	COLLEGE FUNDS.	
26,427.28	**Alford** Professorship, ...	26,427.28
26,988.00	**Boylston** "	26,988.00
20,590.00	**Eliot** "	20,590.00
10,000.00	" " (**Jon. Phillips's** gift),	10,000.00
3,333.34	**Erving** "	3,333.34
34,277.13	**Fisher** "	34,277.13
16,677.13	**Hersey** "	16,677.13
3,568.89	**Hollis** " (Mathematics), . .	3,568.89
41,012.31	**McLean** "	41,012.31
20,000 00	**Perkins** "	20,000.00
23,828.75	**Plummer** "	23,828.75
50,000.00	**Pope** "	50,000.00
52,848.05	**Rumford** "	53,462.36
22,037.93	**Smith** "	22,037.93
15,467.03	Fund for Permanent Tutors, . . .	15,467.03
10,030.00	**Thomas Lee** Fund for the Hersey Professor,	10,030.00
50,000.00	**Class Subscription** Fund, . . .	50,000.00
15,233.95	**Hollis** Professorship of Divinity, . .	16,359.75
898.68	**Paul Dudley** Fund for Lectures, . .	965.09
30,000.00	**Jonathan Phillips** Fund (unrestricted), .	30,000.00
13,710.52	**Leonard Jarvis** " " .	13,710.52
	Henry Flynt's Bequest, ...	334.11
	Thomas Cotton's Gift, ...	150.35
2,288.72	**Abbot** Scholarship, ...	2,307.86
637.05	**Alford** "	644.13
11,159.78	**Bigelow** "	11,234.51
90,296.54	**Bowditch** "	90,957.05
	Browne "	2,389.42
6,202.75	**Class of 1802** Scholarship, . . .	6,380 41
2,751.33	**Class of 1814** "	2,804.65
4,492.70	" **1815** " (**Kirkland**),	4,317.77
3,391.72	" **1817** "	3,442.37
2,372.25	" **1835** "	2,347.56
21,653.60	**Graduates'** "	22,389.13
10,460.71	**Harris** Fellowship, ...	10,531.38
	Hollis "	4,212.00
7,652.62	**Morey** "	7,678.40
5,860.02	**Pennoyer** "	5,820.87
4,364.78	**Saltonstall** "	4,387.34
2,657.92	**Sever** "	2,704.34
	Sewall "	8,358.00
20,544.08	**Shattuck** "	22,144.99
2,380.94	**Story** "	2,406.89
3,564.10	**Gorham Thomas** "	3,677.50
5,224.16	**Toppan** "	5,310.22
22,977.26	**Townsend** "	23,175.28
3,273.55	**Walcott** "	3,315.47
1,542.42	**B. D. Greene's** Bequest for Scholarship,	1,656.42
24,846.54	Exhibitions, ...	10,072.01
$ 1,018,832.12	. . Amounts carried forward,	$ 753.885 94 271,319.18

Principal Sept. 1st, 1870.		Principal Aug. 31st, 1871.	
$ 1,018,832.12	Amounts brought forward, .	$ 753,885.94	271,319.18
1,269.80	Senior Exhibition, ...	1,303.64	
1,002.98	**Rebecca A. Perkins** Fund, . .	1,077.10	
13,749.47	**Lee** Prizes for Reading, ...	13,865.57	
3,843.44	**Boylston** Prizes for Elocution, . .	3,762.47	
7,409.94	**Bowdoin** " " Dissertations, . .	7,417.54	
365.14	**Hopkins** Gift for "Deturs," . .	416.48	
19,412.96	Botanic Garden Fund, ...	19,225.83	
15,126.01	Mass. Fund for Botanic Garden, . .	15,126.01	
11,358.15	Herbarium Fund, ...	12,415.89	
1,201.60	Gymnasium Fund (balance).		
			828,496.47

LIBRARY FUNDS.

10,325.77	Subscription for Library, ...	10,772.63	
2,007.03	**Bowditch** Fund, ...	2,022.84	
65.83	**Boyden** "	70.68	
	Farrar "	5,184.75	
33.76	**Hall** "	14.12	
2,750.48	**Haven** "	2,659.62	
4,728.49	**Hayward** "	4,900.88	
2,221.28	**Hollis** "	2,222.15	
	Homer "	2,067.62	
4,881.81	**Lane** "	5,081.83	
60,000.00	**Minot** "	63,128.13	
5.609.91	**Salisbury** "	5,365.42	
4.015.45	**Shapleigh** "	3,698.44	
5.029.08	**Ward** "	5,106.59	
299.32	**Wales** "	359.80	
			112,655.50

LAW SCHOOL FUNDS.

15,000.00	**Dane** Professorship, ...	15,000.00	
13,837.92	**Bussey** "	13,837.92	
7,943.63	**Royall** "	7,943.63	
			36,781.55

MEDICAL SCHOOL FUNDS.

19,503.38	**Jackson** Medical Fund, . .	$ 19,629.51	
14,000.00	**Geo. C. Shattuck** Fund, . .	14,000.00	
6,776.51	**Warren** Fund for Anatomical Museum,	7,079.29	
3,645.62	**Boylston** Fund for Medical Prizes,	3,644.73	
1,008.66	" " " " Books, .	1,083.20	
202.37	Last year's Income of the **Foster** Fund.		
			45,436.73

DIVINITY SCHOOL FUNDS.

54,916.86	General Fund, ...	27,487.58	
	Bussey Professorship, ...	31,429.58	
15,253.15	**Parkman** "	15,253.15	
$ 1,347,627.92	Amounts carried forward, . .	$ 74,170.31	1,294,689.43

Principal Sept. 1st, 1870.			Principal Aug. 31st, 1871.
$ 1,347,627 92	Amounts brought forward, .	$ 74,170.31	1,294,689.43
5,722.31	**Hancock** Professorship, . . .	5,722.31	
19,314.65	**Dexter** Lectureship, . . .	19,314.65	
8,747.32	**Henry Lienow** Fund, . . .	8,747 32	
5,000.00	**Mary P. Townsend** Fund, . .	5,000.00	
2,000.00	**Winthrop Ward** " . .	2,000.00	
1,000.00	**Samuel Hoar** " . .	1,000.00	
1,000.00	**Abraham W. Fuller** " . .	1,000.00	
1,000.00	**Caroline Merriam** " . .	1,000.00	
18,700.39	**Jackson** Foundation, ...	18,700.39	
5,487.33	**Clapp, Pomeroy,** and **Andrews** Funds,	5,487.33	
2,000.00	**J. Henry Kendall** Fund, . . .	2,000.00	
2,000.00	**Nancy Kendall** " . .	2,000.00	
867.94	**Lewis Gould** " . . .	867.94	
1,000.00	**Adams Ayer** " . .	1,000.00	
			148,010.25

LAWRENCE SCIENTIFIC SCHOOL FUNDS.

34,387.24	Professorship of Engineering, . .	36,959.21	
2,306.77	Professorship of Chemistry, . .	2,724.29	
50,000.00	**James Lawrence** Fund, . . .	50,000.00	
57,832.31	**Abbott Lawrence** " . .	58,606.12	
51,750.00	**Gray** Fund for Zoölogical Museum, .	51,750.00	
			200,039.62

OBSERVATORY FUNDS.

104,292.13	**Edward B. Phillips** Fund, . .	104,292 13	
20,000.00	**James Hayward** " . .	20,000.00	
14,473.80	**Sears** " . .	15,008.60	
11,993.84	**Quincy** " . .	12,880.18	
	Anonymous Observatory Fund (at present charged with an annuity), . . .	10,000.00	
			162,180.91

FUNDS FOR THE ERECTION OF AN ALUMNI HALL.

20,000.00	**Charles Sanders** Gift, . . .	20,000.00	
28,860.67	" " Bequest, . .	30,993.47	
6,751.15	Gift of **Class of 1807**, . . .	7,250.06	
			58,243.53

OTHER FUNDS FOR SPECIAL PURPOSES.

410,191.68	**Bussey** Trust (income thereof, ½ to Bussey Institution, ¼ to Law School, and ¼ to Divinity School), ...	410,709.18	
75,076.94	**Bussey** Institution, accumulated income,	58,453.10	
17,844.76	**Gray** Fund for Engravings, . . .	19,560.23	
24,408.00	**Gore** Annuity Fund, ...	19,553.42	
$ 2,351,637.15	Amounts carried forward, .	$ 508,275.93	1,863,163.74

Principal Sept. 1st, 1870			Principal Aug. 31st, 1871.
$2,351,637.15	Amounts brought forward, .	$508,275.93	1,863,163.74
6,042.00	**Mary Osgood** Fund (at present charged with an Annuity), . .	6,128.50	
1,118.57	**Gospel Church** Fund, . . .	1,201.23	
3,020.48	**John Foster** Fund (income to Law School, Divinity School, and Medical School, in turn), ...	3,020.48	
2,629.03	For payment of Mortgage on Marsh Land,	2,523.33	
2,091.32	Baring Bros. & Co. (bal. due), . .	2,082.76	
630.60	Exchange Account, ...	614.58	
	Suffolk National Bank (bal. due), .	18,472.21	
			542,319.02

FUNDS IN TRUST FOR PURPOSES NOT CONNECTED WITH THE COLLEGE.

15,418.18	**Daniel Williams** Fund, for the conversion of the Indians, ...	15,552.61	
4,645.44	**Sarah Winslow** Fund, for the Minister and Teacher at Tyngsborough, Mass.,	4,675.94	
			20,228.55
$2,387,232.77			$2,425,711.31

Total amount of Funds, August 31st, 1871, as above,	$2,425,711.31	
" " " " September 1st, 1870, "	2,387,232.77	
Showing a total increase during the year of		$38,478.54
Which is made up as follows: —		
Increase more than decrease of Funds which appear both at the beginning and end of the year, ...	$707.24	
Gifts forming new Funds, ...	17,000.00	
Increase of Funds established during the year, . . .	4,286.02	
Advances from Suffolk National Bank, . . .	18,472.21	
	$40,465.47	
Deduct balances of sundry accounts which have been used this year, ...	1,986.93	
		$38,478.54

Net increase of old Funds as above stated, ...	$707.24	
" " " newly established Funds, ...	4,286.02	
Total, ...	4,993.26	
Deduct balances which have been used as above stated, .	1,986.93	
Showing net accumulation of the Funds, besides gifts and advances, as is also shown in the following table, . . .		$3,006,33

Statement showing the Changes in the

Increase of Funds which appear both at the beginning and the end of the year, being the excess of income over payments towards the special objects of those Funds.

Abbot Scholarship,	$ 19.14
Alford "	7.08
Bigelow "	74.73
Bowditch "	660.51
Class of 1802 Scholarship,	177.66
" " **1814** "	53.32
" " **1817** "	50.65
Morey "	25.78
Saltonstall "	22.56
Sever "	46.42
Shattuck "	1,600.91
Story "	25.95
Thomas "	113.40
Toppan "	86.06
Townsend "	198.02
Walcott "	41.92
Graduates "	735.53
Benj. D. Greene's Bequest for Scholarship,	114.00
Harris Fellowship,	70.67
Rebecca A. Perkins Fund,	74.12
Bowdoin Prizes for Dissertations,	7.60
Lee Prizes for Reading,	116.10
Hopkins Gift for "Deturs,"	51.34
Exhibitions,	184.89
Senior Exhibition,	33.84
Hollis Professorship of Divinity,	1,125.80
Paul Dudley Fund,	66.41
Herbarium Fund,	1,057.74
Subscription for Library,	446.86
Bowditch Library Fund,	15.81
Boyden " "	4.85
Hayward " "	172.39
Hollis " "	.87
Lane " "	200.02
Minot " "	3,128.13
Wales " "	60.48
Ward " "	77.51
Quincy Observatory Fund,	886.34
Sears " "	534.80
Professorship of Engineering,	2,571.97
" " Chemistry,	417.52
Abbott Lawrence Fund,	773.81
Rumford Fund,	614.31
Jackson Medical Fund,	126.13
Warren Fund for Anatomical Museum,	302.78
Boylston Fund for Medical Books,	74.54
Bussey Trust,	517.50
Amount carried forward,	$ 17,768.77

Funds during the year 1870 – 71.

Decrease of Funds which appear both at the beginning and the end of the year, being the excess of payments for the special objects of those Funds over income received.

Pennoyer Scholarship,	$ 39.15	
Class of 1815 Scholarship,	174.93	
" " **1835** "	24.69	
Boylston Prizes for Elocution,	80.97	
Botanic Garden Fund,	187.13	
Haven Library Fund,	90.86	
Hall " "	19.64	
Salisbury " "	244.49	
Shapleigh " "	317.01	
Boylston Fund for Medical Prizes,	.89	
Bussey Institution Fund,	16,623.84	
Fund to pay Mortgage on Marsh,	105.70	
Baring Bros. & Co.,	8.56	
Exchange Account,	16.02	
		17,933.88
Decrease of the Gore Annuity Fund, being the amount used to pay the balance due on account of building Gore Hall,		5,082.72
Reductions of consolidated Funds, caused by the establishment of new separate Funds.		
Stock Account,	15,451.11	
Exhibitions Fund,	14,959.42	
Divinity School Fund,	27,429.28	
		57,839.81
Balances of sundry accounts which have been used this year.		
University Account,	582.96	
Gymnasium,	1,201.60	
Income of Foster Fund for Medical Students,	202.37	
		1,986.93
Charged off to Stock Account.		
The amount of University and College Expenses and Repairs paid in this year but pertaining to the year previous,		4,614 33
Amount carried forward,		$ 87,457.67

Statement showing the Changes in the

Amount brought forward,	$ 17,768.77	
Charles Sanders Bequest,	2,132.80	
Gift of **Class of 1807**,	498.91	
Gray Fund for Engravings,	1,715.47	
Gospel Church Fund,	82.66	
Peter C. Brooks Fund,	258.27	
Gore Annuity "	228.14	
Mary Osgood "	86.50	
Daniel Williams "	134.43	
Sarah Winslow "	30.50	
		22,936.45
Increase of Funds established during the year.		
Henry Flynt's Bequest,	23.00	
Thomas Cotton's Gift,	10.35	
Eliza Farrar Fund,	184.75	
Sidney Homer Fund,	67.62	
Bussey Professorship of Divinity,	4,000.30	
		4,286.02
Increase of Stock Account by amount taken from the Gore Annuity Fund to pay the balance due on account of building Gore Hall,	5,082.72	
And by amount received from Bonds of the Philadelphia and Reading Railroad Co., — more than cost of same,	319.00	
		5,401.72
New separate Funds created by withdrawing the several amounts from consolidated Funds in which they had been merged.		
Israel Munson Fund, } From Stock Account.	15,000.00	
Henry Flynt's Bequest, } From Stock Account.	311.11	
Thomas Cotton's Gift, } From Stock Account.	140.00	
		15,451.11
Browne Scholarship, } From Exhibitions Fund.	2,389.42	
Hollis " } From Exhibitions Fund.	4,212.00	
Sewall " } From Exhibitions Fund.	8,358.00	
		14,959.42
Bussey Professorship of Divinity. From the General Fund of the Divinity School,		27,429.28
		$ 90,464.00

Funds during the year 1870 – 71.

Amount brought forward, ...	$ 87,457.67
Balance,	
Which is the net accumulation of the University property apart from gifts and advances from Suffolk National Bank,	3,006.33
	$ 90,464.00

The following tables are not balanced accounts, and are not found, in their present form, in the Treasurer's books. They are intended to exhibit with some detail the resources and the expenditures of each department of the University. The income of every fund held by the University is given in these tables, and also the sum paid out for the specific object of each and every fund, in case that sum be either less or more than the actual income of the fund. If the object to which the income of a fund is to be applied be a general one, — like salaries, for example, — and the exact income of the fund has been so appropriated, no separate mention is made in these tables of that appropriation. That particular payment is merged with others of the same kind under the general heading.

Table No. I.

THE UNIVERSITY.

RECEIPTS.

Interest on the unappropriated fund heretofore called the Stock Account,	$ 12,693.00	
" " " **Israel Munson** Fund,	1,108.50	
" " " Insurance and Guaranty Fund,	5,522.60	
" " " **Samuel D. Bradford** Fund,	369.50	
" " " **Peter C. Brooks** Fund,	324.12	
		$ 20,017.72
Fractional balance remaining after dividing the net income among the Funds,		123.65
From Resident Graduates and others for use of the Library,		55.00
For care of Sarah Winslow's Fund,		5.70
From City of Cambridge for damage done in laying sewer,		450.00
From Steward, a balance in his hands to the credit of the old University Lecture account,		44.25
From Stock account for six months' salary of Supt. of Buildings, in 1869 – 70,		750.00
		$ 21,446.32

PAYMENTS.

Overseers' Expenses.		
Advertising meetings and elections,	$ 130.47	
Printing President's Annual Report,	218.41	
" Treasurer's " "	163.65	
" other reports,	50.29	
Paid expert for examining the Treasurer's books, by order of the Committee of the Overseers,	10.00	
		$ 572.82
Office Expenses.		
President's,	471.85	
Treasurer's (caused in part by fire),	363.91	
Steward's,	163.16	
		998.92
Amount carried forward,		$ 1,571.74

Table I., continued.

PAYMENTS.

Amount brought forward,		$ 1,571.74
Salaries.		
President,	$ 5,000.00	
Treasurer,	3,000.00	
Secretary of Board of Overseers,	60.00	
Stewards,	2,833.33	
Assistant Steward, part of year,	416.67	
Steward's Assistant, " "	400.00	
Secretary at Cambridge,	1,500.00	
Assistant Secretary at Cambridge,	1,000.00	
For keeping Treasurer's books, and copying records and other papers,	1,800.00	
Superintendent of Buildings, { six months, 1869 – 70,	750.00	
Superintendent of Buildings, { the year 1870 – 71,	1,500.00	
		18,260 00
Sundries.		
Advertising,	2,476.53	
Printing,	161.75	
Incidentals,	56.50	
Use of room, No. 50 State St., for College meetings,	70.00	
Watering Streets in Cambridge,	100.00	
New plan of College Lands,	357.00	
City of Cambridge, assessment for sidewalk,	278.01	
Watchman in vacation,	200.00	
Rent, estimated value of use of house by Asst. Secretary at Cambridge, for which no rent is received,	250.00	
Repairs on the President's House,	65.85	
		4,015.64
		$ 23,847.38

Table No. II.

THE COLLEGE.

RECEIPTS.

From Term Bills.				
Instruction,			$ 89,812.50	
Rents (in part),			19,590.03	
Special repairs,			557.23	
Advanced standing,			112.50	
Diplomas,			387.50	
				$ 110.459.76
Income of Scholarship Funds.				
Abbot,			169.14	
Alford,			47.08	
Bigelow,			824.71	
Bowditch.	Interest,	$ 1,500.00		
	From special investment,	4,660.51		
			6,160.51	
Class of 1802.	Interest,	58.00		
	From special investment,	389.66		
			447,66	
Class of 1814,			203.32	
" **1815 (Kirkland),**			332.00	
" **1817,**			250.65	
" **1835,**			175.31	
Graduates'.	Interest,	122.20		
	From special investment,	1,013.33		
			1,135.53	
Harris Fellowship,			773.05	
Morey,			528.40	
Pennoyer.	Interest,	104.61		
	Annuity,	176.24		
			280.85	
Saltonstall,			322.56	
Sever,			196.42	
Shattuck.	Interest,	1,000.91		
	From special investment,	1,800.00		
			2,800.91	
Story,			175.95	
Gorham Thomas,			263.40	
Toppan,			386.06	
Townsend,			1,698.02	
Walcott,			241.92	
Benjamin D. Greene,			114.00	
				17 527.45
Received from the Trustees of the **Thayer** Scholarships,				3,600.00
Other Beneficiary Funds, interest on.				
"Exhibitions,"			1,836.16	
Senior "Exhibition,"			93.84	
Amounts carried forward,			$ 1,930.00	$ 131,587.21

Table II., continued.

RECEIPTS.

Amounts brought forward,	$ 1,930.00	$ 131,587.21
Rebecca A. Perkins Fund,	74.12	
John Glover's Annuity,	16.67	
Rent of Ward's Island,	50.00	
		2,070.79
Prize Funds, interest on.		
Thomas Lee Prizes for Reading,	1,016.10	
Ward Nicholas Boylston Prizes for Elocution,	284.03	
James Bowdoin Prizes for Dissertations,	547.60	
Edward Hopkins Gift for "Deturs,"	296.94	
		2,144.67
Funds for Instruction.		
Interest on the **Alford** Professorship Fund,	1,953.00	
Boylston " "	1,994.42	
Eliot " "	1,521.60	
Jonathan Phillips's addition to the Eliot Fund,	600.00	
Erving Professorship Fund,	246.34	
Fisher " "	2,533.08	
Hersey " "	1,232.44	
Hollis " (Mathematics),	263.74	
McLean "	3,030.81	
Perkins "	1,478.00	
Plummer "	1,760.95	
Pope "	3,695.00	
Rumford "	4,114.31	
Smith "	1,628.60	
Fund for Permanent Tutors,	1,143.00	
Thomas Lee Fund for the Hersey Prof.,	979.00	
Class Subscription Fund,	3,695.00	
Henry Flynt "	23.00	
Thomas Cotton "	10.35	
Hollis Prof. of Divinity (accumulating),	1,125.80	
Paul Dudley Fund for Lectures, "	66.41	
		33,094.85
Botanic Garden.		
Interest on accumulated income,	178.32	
" " investment of the Garden Fund,	1,011.51	
" " the Massachusetts Fund,	1,117.81	
Gift for immediate use,	1,000.00	
		3,307.64
Herbarium. Interest on investment of Fund,		1,957.74
Gymnasium.		
Interest on accumulated income,	88.80	
Receipts from Professional Students,	302.00	
		390.80
Interest on **Jonathan Phillips's** Unrestricted Fund,		2,217.00
Leonard Jarvis's Unrestricted Bequest,		1,148.03
Amount carried forward,		$ 177,918.73

Table II., continued.

RECEIPTS.

Amount brought forward,		$ 177,918.73
Sundries.		
Pew rents, **Appleton** Chapel,	$ 546.00	
For the Degree of Master of Arts,	395.00	
Catalogues sold,	208.00	
Grass sold,	50.00	
Anonymous Gift, to be applied toward the extraordinary expenses of the year,	8,363.25	
From Stock Account, for labor, &c., in 1869 – 70,	3,740.83	
		13,303.08
		$ 191,221.81

PAYMENTS.

Paid the incumbents of the following Scholarships.		
Abbot,	$ 150.00	
Alford,	40.00	
Bigelow,	749.98	
Bowditch,	5,500.00	
Class of 1814,	150.00	
" **1815 (Kirkland),**	506.93	
" **1817,**	200.00	
" **1835,**	200.00	
Graduates,	400.00	
Harris Fellowship,	702.38	
Morey,	502.62	
Pennoyer,	320.00	
Saltonstall,	300.00	
Sever,	150.00	
Shattuck,	1,200.00	
Story,	150.00	
Thayer,	3,600.00	
Gorham Thomas,	150.00	
Toppan,	300.00	
Townsend,	1,500.00	
Walcott,	200.00	
		$ 16,971.91
Paid other Beneficiaries.		
From the "Exhibitions" Fund,	1,717.94	
Senior "Exhibition,"	60.00	
		1,777.94
Prizes.		
Lee Prizes for Reading,	200.00	
Boylston Prizes for Elocution,	365.00	
Bowdoin " " Dissertations,	540.00	
Hopkins "Deturs,"	245.60	
		1,350.60
Salaries for Instruction,		88,099.82
Repairs and Improvements,		23,918.56
On account of Contract for altering Boylston Hall,		5,000.00
Amount carried forward,		$ 137,118.83

Table II., continued.

PAYMENTS.

Amount brought forward,			$ 137,118.83
Botanic Garden, for Labor, Repairs, and Materials,			3,494.77
Herbarium, " " "			900.00
Gymnasium, Salary of Superintendent and Assistants,		$ 1,020.00	
Repairs and Sundries,		275.97	
Gas and Water rates,		111.96	
Fuel,		121.05	
Apparatus,		210.25	
			1,739.23
Sundries.			
Advertising,		121.02	
Blowing Organ,		60.00	
Books, for Examinations,		159.65	
Binding,		20.25	
Cleaning and care of College Buildings (18 mos.),		4,651.61	
Commencement expenses.			
Dinner,	$ 1,700.00		
Music, 1870,	156.00		
" 1871,	150.00		
Police,	12.00		
		2,018.00	
Class Day, Music,		90.00	
College Yard expenses.			
Labor (18 mos.),	4,053.46		
Shrubs and Manure,	1,160.17		
Grass seed,	63.65		
Tools,	47.90		
		5,325.18	
Diplomas,		205.96	
Fuel,		2,259.84	
Furniture,		452.75	
Freight,		52.44	
Gas,		1,344.63	
Incidentals,		120.24	
Janitors,		2,021.00	
Maps and Globe,		132.75	
Pews hired in Cambridge Churches,		1,174.50	
Printing,		1,751.17	
Professor Cooke (Expenses in his Department),		1,200.00	
" Lovering, " " "		800.00	
Rent, estimated value of use of houses by Instructors, for which no rent is received,		4,604.17	
Services of Proctors at Examinations,		960.57	
" " Undergraduates,		880.00	
Stationery and Postage (Dean's office),		397.72	
Water rates,		240.00	
			31,043.45
Total,			$ 174,296.28

Table No. III.

THE LIBRARY.

RECEIPTS.

Interest on the following Funds.		
Subscription for Library,	$ 763.07	
Nathaniel I. Bowditch Fund,	148.32	
Uriah A. Boyden "	4.85	
Eliza Farrar "	184.75	
Jonathan P. Hall "	2.50	
Horace A. Haven "	203.26	
George Hayward "	349.44	
Thomas Hollis "	164.15	
Sidney Homer "	67.62	
Frederick A. Lane "	360.77	
Charles Minot "	4,210.00	
Stephen Salisbury "	414.57	
Samuel Shapleigh "	296.74	
Thomas W. Ward "	371.65	
		$ 7,541.69
Gift from **George W. Wales**,	200.00	
" " "**Harvard Advocate**,"	100.00	
		300.00
Received of **Thomas W. Ward** to pay for binding Books given by him. Said bill having been paid by the Steward and charged in last year's account,		81.45
From Stock Account for cleaning, &c. in 1869–70,		123.50
		$ 8,046.64

PAYMENTS.

For Books from Subscription Fund,	$ 316.21	
Bowditch "	132.51	
Hall "	22.14	
Haven "	294.12	
Hayward "	177.05	
Hollis "	163.28	
Lane "	160.75	
Minot "	1,081.87	
Salisbury "	659.06	
Shapleigh "	613.75	
Ward "	294.14	
Gift of **George W. Wales**,	139.52	
" " "**Harvard Advocate**,"	100.00	
		$ 4,154.40
Salaries and Wages,	11,055.32	
Binding,	574.76	
Stationery and Postage,	198.42	
Fuel,	468.20	
Repairs, &c,	28.50	
Freight,	122.38	
Cleaning,	364.41	
Printing,	42.75	
		12,854.74
		$ 17,009.14

Table No. IV.

DIVINITY SCHOOL.

RECEIPTS.

Interest on the following Funds applicable to Salaries.		
General Fund,	$ 2,031.33	
Benjamin Bussey Professorship Fund,	2,027.02	
Parkman Professorship Fund,	1,127.20	
John Hancock Professorship Fund,	422.88	
Samuel Dexter Fund,	1,427.35	
Henry Lienow "	646.43	
Mary P. Townsend Fund,	369.50	
Winthrop Ward "	147.80	
Samuel Hoar "	73.90	
Abraham W. Fuller "	73.90	
Caroline Merriam "	73.90	
		$ 8,421 21
Beneficiary Funds, interest on.		
Jackson Foundation,	1,382.00	
Clapp, Pomeroy, and Andrews Fund,	405.51	
J. Henry Kendall Fund,	147.80	
Nancy Kendall "	147.80	
Lewis Gould "	64.14	
Adams Ayer "	67.76	
John Foster Fund, income for Divinity students every third year,	223.21	
		2,438.22
Term Bills.		
For Instruction,	1,680.80	
" Rents,	1,915.94	
		3,596.74
Benjamin Bussey Trust ($\frac{1}{4}$ of net income for use of this School),		8,430.81
		$ 22,886.98

PAYMENTS.

For Salaries for Instruction,	$ 13,950.00	
University Lectures,	95.00	
Beneficiaries and Services of Students,	2,195.00	
Repairs and Improvements,	1,222.65	
Furniture,	73.95	
Care of Rooms and Cleaning,	389.00	
Books,	300.00	
Maps,	6.72	
Advertising and Printing,	282.56	
Fuel,	189.85	
Gas,	114.31	
Stationery and Postage,	41.97	
Incidentals,	2.75	
Water rates,	22.92	
		$ 18,886.68

Table No. V.

LAW SCHOOL.

RECEIPTS.

Interest on the following Funds.		
Nathan Dane Fund,	$ 1,108.50	
Benjamin Bussey Professorship Fund,	1,022.62	
Isaac Royall Fund,	587.03	
		$ 2,718.15
Benjamin Bussey Trust (¼ of net income for use of this School),		8,430.81
Term Bills for Instruction,		13,524.96
An unused balance of income of the **John Foster** fund in 1862,		98.93
For Books sold,		138 00
" Loans repaid,		51.50
		$ 24,962.35

PAYMENTS.

For Salaries for Instruction,	$ 14,800.00	
Librarian,	1,000.00	
Janitors,	424.05	
Advertising,	886.92	
Books,	2,719.62	
Binding,	719.69	
Cleaning,	405.92	
Diplomas,	48.69	
Fuel,	319.75	
Furniture,	163.10	
Gas,	273.80	
Furnace,	207.00	
Step Ladders for Library,	42.00	
Printing,	571.88	
Prizes,	270.00	
Repairs and Improvements,	2,269.03	
Stationery and Postage,	172.45	
Tuition remitted,	341.64	
Water rates,	25.00	
		$ 25,660.54

Table No. VI.

MEDICAL SCHOOL.

RECEIPTS.

Interest on the following Funds.			
Jackson Medical Fund,			$ 1,350.80
Fund for **Warren** Anatomical Museum,			500.78
Ward Nicholas Boylston Fund for Medical Prizes,			269.41
" " " " " Books,			74.54
George C. Shattuck Fund. Interest,		$ 201.00	
From special investment,		1,020.00	
			1,221.00
			$ 3,416.53

PAYMENTS.

Last year's income of the **Jackson** Medical Fund paid to C. F. Swan,		$ 1,224.67	
On account of **Warren** Anatomical Museum.			
Current expenses of,		198.00	
On account of **Boylston** Medical Prizes.			
Advertising,	$ 120.30		
Prize,	150.00		
		270.30	
Income of the **George C. Shattuck** Fund.			
Paid to Dr. J. B. S. Jackson,		1,221.00	
Income of the **John Foster** Fund.			
Paid Medical Students,		202.37	
			$ 3,116.34

Table No. VII.

LAWRENCE SCIENTIFIC SCHOOL.

RECEIPTS.

Professorship of Engineering.			
Interest on the Fund of this Professorship,		$ 2,541.22	
Half the income of the **James Lawrence** Fund,		1,681.88	
Term Bills, for Instruction,		2,775.00	
" " " " Mining School,		500.02	
			$ 7,498.12
Professorship of Chemistry.			
Interest on the Fund of this Professorship,		170.47	
Half the income of the **James Lawrence** Fund,		1,681.87	
Term Bills, for Instruction,	$ 1,249.98		
" " " " Mining School,	391.75		
" Apparatus,	146.97		
		1,788.70	
			3,641.04
Abbott Lawrence Fund, interest on,			4,273.81
Gray Fund for Zoölogical Museum, interest on,			3,500.00
			$ 18,912.97

PAYMENTS.

Professorship of Engineering.		
Salaries for Instruction,	$ 4,253.84	
Advertising,	38.89	
Apparatus,	23.40	
Books,	37.05	
Fuel,	112.00	
Stationery and Printing,	16.33	
Cleaning,	12.65	
Janitor,	163.45	
Repairs,	18.54	
Temporary Observatory,	250.00	
		$ 4,926.15
Professorship of Chemistry.		
Salaries for Instruction,	1,094.86	
Advertising,	38.89	
Apparatus,	239.27	
Books,	108.62	
Chemicals,	239.14	
Fuel,	264.00	
Gas,	160.58	
Stationery and Printing,	28.74	
Cleaning,	18.85	
Janitor,	899.05	
Repairs,	131.52	
		3,223.52
Paid the Professor of Zoölogy and Geology,		3,500.00
" " Treasurer of the Museum of Comparative Zoölogy,		3,500.00
		$ 15,149.67

Table No. VIII.

OBSERVATORY.

RECEIPTS.

Interest on the following Funds.		
Edward B. Phillips Fund,	$ 7,707.20	
James Hayward "	1,478.00	
David Sears "	1,069.61	
Josiah Quincy "	886.34	
		$ 11,141.15
From former appropriations of income from the **Edward B. Phillips** Fund, for the purchase of Instruments,		481.11
		$ 11,622.26

PAYMENTS.

Salaries,	$ 8,200.00	
Cleaning and care of Observatory,	112.78	
Estimated value of use of house by Professor Winlock, for which no rent is received,	600.00	
Freight,	34.15	
Gas,	33.83	
Instruments and Apparatus,	1,510.80	
Repairs,	124.00	
Carpet,	9.00	
		$ 10,624.56

Table No. IX.

BUSSEY INSTITUTION.

RECEIPTS.

From Bussey Trust, ½ net income,	$ 16,861.60	
Interest on accumulated fund,	5,548.18	
Massachusetts Society for the Promotion of Agriculture, annual gift. (6 mos.)	1,500.00	
Holyoke Fire Insurance Co., for damage to Cottage by fire,	32.50	
		$ 23,942.28

PAYMENTS.

For account of New Building,	$ 28,157.13	
" " " Glass Houses,	2,402.00	
Salaries (part of year),	6,666.67	
Repairs on Farm Buildings,	765 28	
Platform Scale for Barn,	257.98	
Insurance,	141.00	
Advertising,	948.56	
Appropriation for Agricultural Experiments,	500.00	
Interest charged on amounts paid on account of New Building,	725.00	
Registering Indenture with Thomas Motley,	2.50	
		$ 40,566.12

Table No. X.

MISCELLANEOUS FUNDS.

Bussey Trust.

Receipts.

Income from Real Estate,	$ 34,490.47	
Interest on balance of Fund,	5,957.75	
Sale of title to land in Rockland, Maine (carried to principal),	517.50	
		$ 40,965.72

Payments.

Annuities,	$ 6,725.00	
½ the remaining income to Bussey Institution,	16,861.60	
¼ " " " " Divinity School,	8.430.81	
¼ " " " " Law School,	8,430.81	
		$ 40,448.22

TABLE X., CONTINUED.

Gray Fund for Engravings.

Receipts.

Income from Special Investment,	$1,034.19	
Interest on balance of Fund,	210.23	
From sale of Catalogues,	471.05	
		$1,715.47

Gore Annuity Fund

Receipts.

Interest on Fund,		1,428.14

Payments.

Annuity,	1,200.00	
Stock Acct. for bal. of amount paid for building Gore Hall,	5,082.72	
		6,282.72

Mary Osgood Fund.

Receipts.

Interest on Fund,		446.50

Payments.

Annuities,		360.00

Daniel Williams Fund.

Receipts.

Interest on Fund,		1,139.40

Payments.

Treasurer of Herring Pond Indians,	334.98	
" " Marshpee "	669.99	
		1,004.97

Sarah Winslow Fund.

Receipts.

Interest on Fund,		343.30

Payments.

Minister at Tyngsborough, Mass.,	153.55	
Teacher at " "	153.55	
Commission on Income credited to University,	5.70	
		312.80

Charles Sanders Bequest, interest (accumulating),	2,132.80
Gift of Class of 1807, " "	498.91
Gospel Church Fund, " "	82.66

Certificate of the Joint Committee of the Corporation and Overseers of Harvard College, for examining the Books and Accounts of the Treasurer, entered in the Journal kept by him.

We, the undersigned, a Joint Committee of the Corporation and Overseers of Harvard College to examine the Books and Accounts of the Treasurer for the year ending August 31, 1871, have examined from pages 342 to 355, and pages 2 to 33, all inclusive in Cash Books, and have seen that all the bonds, notes, mortgages, certificates of stock, and other evidences of property, which were received by him and on hand at the beginning of said year, are now in his possession, or are fully accounted for by entries made therein. We have also noticed all payments, both of principal and interest, indorsed on any of said bonds or notes, and have seen that the amounts so indorsed have been duly credited to the College.

We have carefully examined all notes, bonds, mortgages, and other securities invested during the said year, and are of opinion that all such investments are judiciously made and amply secured.

We have in like manner satisfied ourselves that all the entries for moneys expended by the Treasurer, or in any way charged to the College, are well vouched; such of them as are not supported by counter entries being proved by regular vouchers and receipts.

The Committee have employed an accountant who has certified that all the entries for said year are duly transferred to the Ledger, and that the accounts there are rightly cast, and the balances carried forward correctly to new accounts.

(Signed,)

CHARLES W. ELIOT,
N. THAYER, } *Committee of Corporation.*

J. INGERSOLL BOWDITCH,
STEPHEN SALISBURY,
CHARLES E. GUILD,
EDWARD BANGS,
I. S. WHEELER, } *Committee of Overseers.*

Boston, November 1, 1871.

UNIVERSITY OF ILLINOIS-URBANA
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